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A

MANUAL

OF

REVENUE ACCOUNTS,

BY

THEODORE C. HOPE,

BOMBAY CIVIL SERVICE.

COLLECTOR OF SURAT.

110268

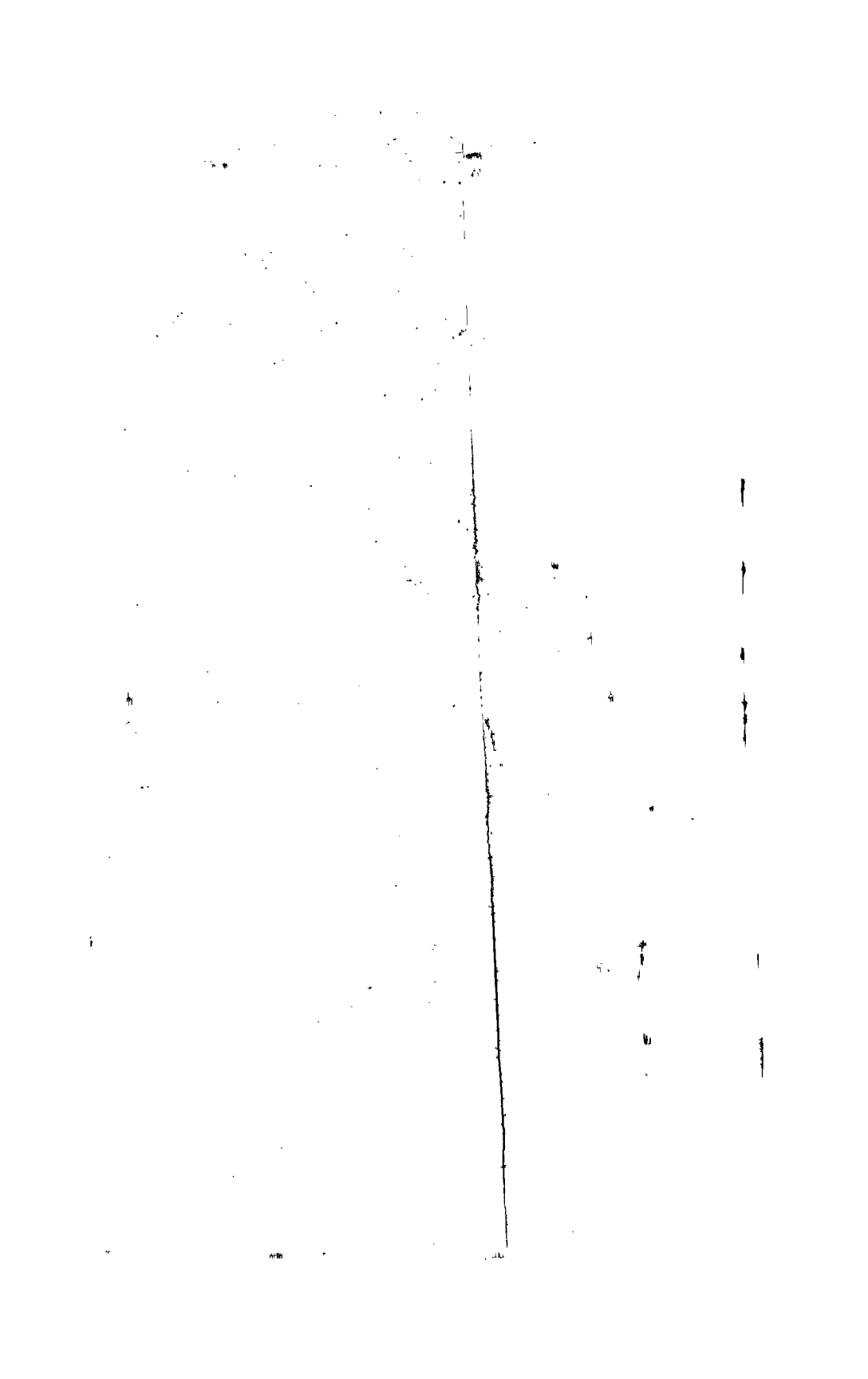
Published by order of the Government of Bombay.

Bx. J 43

SECOND EDITION.

BOMBAY:

1873.



PREFACE.

The following Manual has been prepared in accordance with Government Resolution, Financial Department, No. 1454, of November 6th, 1869, which sanctioned, on the recommendation of a Committee which had assembled at Poona in the previous September, the adoption of certain forms which I had suggested in lieu of the Talooka Ledgers and numerous disjointed Revenue Accounts kept at the Huzoor, and also entrusted to me the duty of superintending the issue of a new complete list of the Revenue Account Forms to be retained, with such explanatory remarks as might be deemed necessary.

The designation "Revenue Accounts" is perhaps not strictly accurate, but will sufficiently indicate the scope of this work, which is intended to embrace all Accounts which are kept by the Revenue Department, as such, in consequence of its own more or less direct responsibility, but not those purely financial ones which it prepares at the instance of the Accountant General, or those special ones, such as of Local Funds disbursements, which are under the control of distinct agencies.

T. C. H.

July 1870.

The Manual of Revenue Accounts was made a text book of Vernacular Accounts at all departmental examinations by Government Resolution Revenue Department, No. 4254, of September 5th, 1870, and versions in Gujarati, Marathi, and Canarese were issued simultaneously with it to all Mamlutdars and Village Accountants throughout the Presidency. The English edition being exhausted, I was instructed by Government Resolution, Revenue Department, No. 791 of February 11th, 1873, to prepare another. The opportunity has been taken to make all such corrections as were necessitated by orders of Government subsequent to July 1870, as also to insert, with the concurrence of the two Revenue Commissioners, the Accountant General, or Government, as the case required, various additions and emendations which experience or representations made to me showed to be desirable. The work as a whole, however, remains intact in principle and matter, and all changes of any importance will be summarised in a vernacular circular, so that the utility of the vernacular edition may be unimpaired. To those to whom the work may appear to retain many imperfections, I would offer the consideration which has often restrained me, when tempted to alter forms and to subvert established ideas, that better results are likely to be obtained from the vast body of subordinate officials entrusted with account duties through a system well known and steadily maintained, even though here and there imperfect in detail, than through one subject to perpetual petty change on every chance suggestion made in the pursuit of a theoretical perfection.

T. C. H.

September 1873.

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PART I.

VILLAGE ACCOUNTS.

Introduction.

The papers which a Village Accountant is ordinarily required to keep are the following :—

1. Register of Lands.
2. Statement of Government Waste Lands.
3. Statement of Inspection of Lands, Crops, and Boundary Marks.
4. Register of Boundary Marks out of Repair.
5. Ledger of Receipts and Disbursements.
6. Rent Roll.
7. Statement of Increase and Decrease.
8. Statement of Disputed Cases.
9. Register of Alienated Lands.
10. General Abstract of Lands and Revenues.
11. Day Book.
12. Ryot's Receipt Book.
13. Statement of Population and Resources.
14. Register of Births and Deaths, with Monthly Abstract.
15. Register of Water Supply.
16. Statement of Crops aud Produce.
17. Inward and Outward Registers.
18. File of Razeenamas and Kaboolats and Inward Papers.

The basis of all the Village Accounts is the Register of Lands (No. 1). In Talookas which have not been settled by the Revenue Survey, this Register is sometimes kept in the old Blane's

Form No. 1, and sometimes in the form here given, which was introduced in 1864. Occasionally, local peculiarities lead to further deviations from uniformity. On the introduction of the Survey rates, however, the Superintendent supplies a new Register in the form here given, in which the whole of the village lands appear according to the new system. He also gives certain subordinate statements of the details of the settlement, which need not be enumerated here, as they are made for the year of settlement only, and are afterwards deposited in the records.

With the Register as a basis to go upon, the Village Accountant proceeds every year to record the actual state of the whole of the village lands, and the amount to be levied from various parties for their occupation. The examination and approval of this annual record by competent authority is termed the Jummabundy.

The first step in this process of record is the inspection of all the lands; to see that their boundaries are duly maintained; that they are occupied by the parties in whose names they are entered, or their representatives; or whether, if unoccupied, anything can be got from them by the sale of grass or otherwise. Forms 2, 3, and 4 are the result of this inspection.

With the information thus acquired, and the Register (No. 1), the Accountant opens the Ledger (No. 5), and debits every cultivator with his liabilities as far as they are known at that time of the year. A summary of these liabilities is also drawn up as the Rent Roll (No. 6), with additional columns, in which their recovery and that of subsequent demands is traced to the end of the year.

Next in order comes the preparation of the General Abstract of Lands and Revenues (No. 10), which is the document up to which all others tend, and on which the approval of the authority entrusted with the Jummabundy is recorded. As this document must account for lands from which no revenue is derivable, owing to their being alienated, and such alienations require careful scrutiny, a detailed Register of them (No. 9) is also framed from No. 1 for comparison with its totals. A Statement of Increase and Decrease as compared with the previous year (No. 7) for the information of the same officer, and a Statement of Disputed Cases of difficulty

(No. 8) for his decision, complete what are ordinarily termed the Jummabundy papers.

The annual demands being thus authoritatively settled, the next point is their due collection and acknowledgment, whence arise the Day Book (No. 11) and the Ryot's Receipt Book (No. 12). In practice, however, collections "on account" often commence before it has been found convenient to complete the formal Jummabundy. The collections are of course posted in the Ledger (No. 5).

The various accounts and statements above enumerated are carried on, as occasion requires, until the end of the year, when those of them which are open are closed in the manner shown in the respective forms.

Independently of the duties of the Village Accountant as a collector of the revenues of Government (and Local Funds), and a recorder and guardian of its rights, he acts to some extent as a Registrar of General Statistics, which are communicated to the Mamlutdar, and eventually reach the Sanitary, Educational, Irrigational, or other special departments within whose province they lie. Forms 13 to 16 are kept for these purposes.

The mode in which the Accountant corresponds with his superiors, and preserves papers of various kinds, is prescribed in Forms 17 and 18, which will sufficiently explain themselves.

Examination of Village Papers.

The examination and test of village accounts and papers is obviously a subject of primary importance, both for the security of Government and the protection of the Ryots: and the standing orders relating to it are numerous and stringent. The duty of supervising the village establishments is, in the first instance, entrusted to certain Carkoons on the Mamlutdar's establishment, termed "general duty Carkoons," who, in addition to assisting in the correspondence and conducting special inquiries which may be entrusted to them, have each the distinct charge of a certain number of villages, in which it is their duty "to see that the accounts are properly kept; that the Ryots have their receipt books punctually written up; that the cultivation returns are carefully made out; that the boundary marks are kept in proper repair; and, in short,

that the multifarious duties which are inseparable from a system by which each individual ryot pays his rent direct to the State are duly performed." Further, the Mamlutdar is required to take tests of the work of the Village Accountants, and to subject their papers to rigid scrutiny, especially at the time of the Jummabundy and at the close of the year. Assistant and Deputy Collectors are required to remain "at least seven months of the year" in their districts, and during that time to visit thoroughly every Talooka in their charge, and to remain at least a fortnight at every Mamlutdar's station, and a week at every Mahalkuree's, with the view of their systematically reviewing every branch of the revenue administration. And Collectors, finally, are with the same object directed to do in yearly person the Jummabundy of one Talooka of those in charge of each of their Assistants and Deputies, a different one being selected each year.*

Regarding the method in which village papers should be tested and examined, it is impossible to lay down fixed rules. Various ways of ascertaining that all is as it should be will continually suggest themselves to every intelligent officer, according to the increase of his experience and the peculiarities of the different localities where he may have to serve. The following points, however, may be mentioned as some amongst many to which it would be well to direct special attention :—

1. Have the accounts of the past year been properly examined by those to whom the duty belonged, and with what result? Were the receipts compared with the Talooka credits at the end of the year, and were all items of demand subsequent to the Jummabundy duly brought to account?

2. Do all the accounts of the past and present years balance and tally with each other where necessary? Thus it may be seen whether No. 3 agrees with Nos. 1 and 2; whether debits in No. 5 agree with details in No. 3; whether No. 6 corresponds with No. 5 (items being selected at random); whether No. 7 tallies with the Razeenamas and Kabooliyuts in No. 18; whether the orders in No. 8 have been acted on; whether No. 10 tallies with

* In Broach, the Collector should do annually the Jummabundy of one Talooka, and in the other Gujerat Collectorates, of two Talookas.

Nos. 1, 2, 3, 6, 7, and 9, in the portions relating to them respectively; whether in No. 11 the annual total of cash entries corresponds with the total remittances in the Goverment and Local Fund Accounts in No. 5, and with column 26 of No. 6, *plus* people's contributions; as also whether the direct adjustments agree with those in the Government Account of No. 5 and with column 13 of No. 9; and the grand total of all transactions, *minus* overcollections, equals that of the Government, Local Funds, and Village Expenses Accounts in No. 5, &c., &c.

3. Have transfers been duly recorded in Nos. 1 and 3, and do they correspond with the Razeenamas and Kabooliyuts? Have transfers been recorded in No. 9, and on proper authority, and are life-holders still alive?

4. Has land been unauthorisedly appropriated from waste (*vide* Nos. 2, 3, and 10), or from fields set aside for public purposes under Section 32 of Bombay Act I. 1865? Has land on which a fine was imposed under Section 33 or 39 of that Act been duly vacated?

5. Has the Patel duly paid to the proper persons sums falling under the head of Village Expenses in No. 5, and taken their receipts?

6. Have any leases for terms of years expired, or have lands subject to full assessment under certain circumstances been treated accordingly?

7. Have the instalments been entered in No. 6 according to the rules, and are collections made accordingly? (G. Rs. Nos. 3613, August 23rd, 1865, and 2470, July 7th, 1866, N. R. H., pp. 116 and 117, R. C. page 313.) Do Government demands have a preference over private attachments (R. C., p. 492.)?

8. Are the proper stamps used for transfer and other documents? (Survey Rule XIII., and G. Rs. No. 1819, May 5th, 1869, and No. 4666, September 29th, 1870, N. R. H.. p. 112.)

9. Are the village maps and the records in good preservation, and are the latter sent to the Talooka at the prescribed periods? Are all the accounts and returns, especially Nos. 5, 11, 12, and 14, punctually written up at the time? Are remittances promptly made? (R. C., pp. 169 and 170.)

10. Has any village service land been alienated, and is proper service rendered? Are sales of it by Civil Courts duly opposed? (G. R. No. 221, January 18th, 1869, N. R. H., p. 365.)

11. Is Section 35 of Bombay Act I., 1865, duly attended to, especially as regards the sale of sand, stones, &c., and the making of brick-kilns and quarries? (G. Rs. Nos. 4507, November 1st, 1865, and 4405, December 14th, 1867, N. R. H., pp. 123 to 127, and 525.)

12. Are auction sales conducted regularly, after sufficient publicity, and by authorised persons; and are the deposits, and the full amount on sanction, promptly recovered? Are sales of occupancy, whether of waste land or in default of payment of land revenue, conducted according to standing orders? (G. Rs. Nos. 595, May 20th, 1867; 1164, April 4th, 1866; and 309, January 23rd, 1867; as also Rule XVI. of the Rules under Section 28 of Bombay Act I. 1865 as amended by G. Rs. No. 4544, October 21st, 1869, No. 5177, November 26th, 1869, and No. 4953, October 4th, 1872, N. R. H., pp. 109 to 113.) Are Revenue defaulters dealt with according to the standing orders of Government? (G. R. 2292, June 10th, 1868, N. R. H., pp. 133, 134.)

13. Are Survey Numbers subdivided according to law and the Rules published by Government? (G. R. No. 4297, October 6th, 1869, N. R. H. p., 115.)

14. Is the Local Fund Cess levied on the full Survey or Kulnal assessment of all lands except those of useful village officers, and on all miscellaneous items of revenue (G. R. No. 4258, October 4th, 1869); and are no proceeds of sale of land, &c., unauthorisedly credited to it?

15. Do Government servants of all grades conform to the regulations regarding not purchasing or taking up land, or engaging in trade within their official ranges? (R. C., p. 347, N. R. H., pp. 21, 29, 82, 83, 93, and 355.) Are the securities of the Patel and Accountant alive, and worth the amounts for which they have become responsible? (G. R. No. 583, February 13th, 1865.)

16. Are the records generally kept up to date, and in a businesslike and neat manner? Is every page of the Account Books stamped with the Talooka seal, and does the number of pages correspond with the endorsement at the end?

Cutody and preservation of Village Records.

The Talooka Kutcherry Record-room is the ultimate destination of all village records, but some are, for various obvious reasons, required to be kept longer at the village than others. No. 1 is to be kept by the Accountant, until, on the introduction of the Survey Settlement, or of a revision of it, a new book in the same form is supplied by the Survey Department. No. 3 is to be kept by him for six years, and sent in at the beginning of the seventh. No. 5 is to be written once in detail, and that copy kept for five years, the Ledgers of the subsequent four years being sent in after two years each. No. 9 is to be kept for ten years. All the other accounts are to be sent in after two years, that is, at the expiration of one full year subsequent to that to which they relate.

The village accounts are kept at the Talooka in separate cloths or bundles for each Village Accountant's charge and each year. A general catalogue of them is kept in the form used for other records. Nos. 1, 3, 5, 6, 8, 9, 10, 17, and Files A and B of 18, are kept permanently; the rest are destroyed in the presence of the Assistant or Deputy Collector in charge of the Talooka two years after receipt in the Kutcherry, with the exception of Nos. 13 and 14 which are destroyed after one year, and File C of No. 18, which is kept for five years; a list of the papers so destroyed, attested by whom, being permanently preserved. Certain documents to be specially preserved, or otherwise, are described in Government Resolution No. 1310, of March 18th, 1871 and accompanying lists.

VILLAGE

Land Register of Mouze _____ _____

Survey No.	Subordinate or Pote No. (if any).	Government or Alienated.	Total Area.	Portion Unculturable.	Name of the Holder or Occupant.	Culturable Land and Assessment					
						Garden.		Dry-crop.		Rice.	
						Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12
1	.....	Government ...	2	...	Kirparam Dajee ...	...	.....	2·0	4 0 0	...	.....
2	.....	Ditto.....	4	0·10	Culturable Waste...	...	.....	3·30	8 0 0	...	.....
3	.....	Personal Inam Sunudee.	12	...	Madhuvsing Veersing Girassio.	2·0	9 0 0	...	.....	10·0	150 0 0
4	1	Service	5	...	Patel Govind Dajee	3·0	5 0 0	...	.....	...	.....
...	2	.....	...	...	Patel Atmaram Govind.	2·0	5 0 0	...	.....	...	.....

N.B.—A Summary of the particulars of land under each head is usually appended to this be transferred from one head to another—*e.g.*, from Cultivable to Unculturable—the ment describing the change, with the No. and date of the authority for the same.

N.B.—A subordinate statement of co-sharers and their shares is furnished by the Survey under clause 2, Rule 4, of the Rules under Section 28 of Bombay Act I.

FORM No. 1.

*Talooka*_____ *Zilla*_____ *A.D.* 1870-71.

Water Rate.	Total. Acres.	Total. Assessment.	Amount due on account of Quit-rent.	Assessment of Alienated Lands after deducting Quit-rent.	Record of Alterations of Names of Holders. Names.	Order by whom issued, and its date.	Remarks.
13	14	15	16	17	18	19	20
.....	2·0	4 0 0	.....	.....	Madhuv Govind.	Mamlutdar's Order, dated 5 April 1871.	Two mango trees and one well belong to Government.
12 0 0	3·30	20 0 0	.....	.....	.....	.....	
.....	12·0	159 0 0	33 0 0	126 0 0	.....	.....	Four toddy trees and a farm-house belong to the owner.
.....	3·0	5 0 0	.....	5 0 0	.....	.....	
.....	2·0	5 0 0	.....	5 0 0	.....	.....	

form by the Survey Department for comparison with Forms 3 and 10. If land should Mamlutdar, after receiving the sanction of the Collector, should subjoin an endorse- When changes have become numerous, a fresh summary may be made.

Department, and corrected from time to time under proper authority by the village officers, of 1865 (*vide* page 110 of Nairne's Revenue Handbook).

REMARKS ON FORM No. 1.

1. This Register is the foundation of all Land Revenue accounts. It is originally framed by the Survey Department, and supplied to each village at the time of the introduction of the Survey Settlement, a duplicate being retained in the Survey records. No change is to be made in it until the expiration of the thirty years' Settlement, excepting to record transfers of ownership or occupancy in columns 18 and 19, or of miscellaneous rights in column 20, to sub-divide numbers or shares of numbers under Rule 2, Clause 1, Section 1 of Bombay Act. IV. of 1868, or to correct errors under the orders of the Superintendent of Survey or Collector. In Talookas where the Survey has not yet been introduced, the Register of lands must for the time be retained in the old form.

2. Alienated land will be described in column 3 according to its tenure if held for service, as for Talooka, village Government, or village community service ; if held under a Settlement, as "Sunudee" under the Summary Settlement, Wuttun Settlement, or as the case may be.

3. Columns 3 to 5 will be filled in with reference to the entire number only. Columns 6 to 17 will show separately all sub-shares which have been recognized by the Survey Department, and designated by subordinate numbers.

4. Column 13 will show water rates which have been fixed distinct from the land assessment. Column 16 will show all quit-rents, whether Sulamee, Jodee, Summary Settlement, or otherwise designated.

5. The record of transfers in columns 18 and 19 should be written and signed by the Tulatee or Koolkurnee on receipt of authority from the Mamlutdar. Space for such transfers will be left between successive numbers, but if the Register should become filled, a supplement, containing only columns 1 to 3 and 18 to 20, may be kept. The Mamlutdar is empowered to direct the entry of transfers and of the names of heirs of deceased holders, but should report for orders any cases which, from the number of claimants, difficulty of establishing heirship, or other intricacy, he feels should be decided by higher authority.

6. Column 20 will contain notes as to what rights in wells, houses, date, teak, or fruit trees, &c., have been reserved to Government, or are the property of the occupant. Should reserved rights be afterwards sold, the Tulatee or Koolkurnee will make an endorsement to that effect on receiving authority from the Mamlutdar.

VILLAGE FORM No. 2.

STATEMENT of the Government Waste land in Mouze _____ *Talooka* _____ *Zilla* _____ *A.D.* 1870-71.

Field No.	Class of land.	Area.	Assessment.	Amount bid at the Auction.	Name of the Purchaser.	Signature.	Year, month and day of Auction.	Mamlutdar's sanction or otherwise.
1	2	3	4	5	6	7	8	9
			Rs. a. p.					
8	Dry-crop	3 30	20 0 0					
17	Rice land ..t...	3 0	60 0 0	40 0 0	Naro hSunker ...	Naro Shunker...	1870 August 20th...	Sanctioned Nos. 8, 17, and 25 for Rs. 40.
25	Garden land...	9 0	31 0 0					
								Date (Signed) Mamlutdar.

Abstract.

	Area.	Assessment.
		Rs. a. p.
Garden land	9 0	31 0 0
Dry-crop.....	3 30	20 0 0
Rice land	3 0	60 0 0
	15 30	111 0 0

Date _____

(Signed) Patel _____

Tulatee _____

Examined by _____

Signed _____ Carkoon.

Mamlutdar.

REMARKS ON FORM No. 2.

1. In the month of July or August, when cultivation has generally commenced, the Tulatee or Koolkurnee is to inspect all the lands of the village, in order to ascertain both that no fields not formally taken up have been cultivated with the fraudulent intention of escaping payment, and what grazing may be put up for auction.

2. The result of the inspection having been compared with the relinquishments of occupancy and cultivation returns of the previous years, the first four columns of the Statement should be filled in, and it should be forwarded to the Mamlutdar, who at the time prescribed by the Collector will either authorize the Tulatee, or send a Carkoon, or even come himself if necessary, to sell the grazing or other produce by auction under Survey Rules XI. and XII. Where fields have no grazing or other produce for sale, the cause should be entered. Unculturable waste producing grass should also be here accounted for.

3. When the auction has been held, the signature of the highest bidder should be taken in column 7, and columns 5, 6, and 8 should be filled in, and the Mamlutdar's sanction or further order obtained in column 9. In the event of a second sale being ordered, the new figures should be entered below the old ones.

4. This Statement should be kept at hand at the time of the preparation of the Statement of general inspection (No. 3), and compared with it.

VILLAGE FORM No. 3.

VILLAGE

STATEMENT of Inspection showing the waste and culturable

*Taluka*_____ *Zilla*_____ 1870-71.

Survey No.	Subordinate or Pote No.	Government or Alienated.	Holder's Name.	Area of Land.	Assessment.	Names of Crops, their proportions, and assess-					
						1870-71.		1871-72.		1872-73.	
						Crops and proportions.	Demand.	Crops and proportions.	Demand.	Crops and proportions.	Demand.
1	2	3	4	5	6	7	8	9	10	11	12
1		Government.	Madhuv Govind.	2-0	4 0 0	Exotic. Cotton. Annas (16.)	4 0 0				
2		Ditto ...	Culturable Waste.	3-30	20 0 0	Grass. (16.)	.....				
			Unculturable Waste.	0-10							
3		Dewusthan Sunudee.	Koteshwur Mahadeo, Poojaree Ramdass Suntokdas.	1-0	6 0 0	Sugar-cane. Annas (8) Oil Seeds (8)	0 12 0				
			Total...								
			Government Waste. Village site... 15 Road 12	27-0			.....				
			Total...								

Dated this_____ day of_____ 18

(Signed)

Patel_____

Tulatee_____

FORM No. 3.

lands, crops and state of the boundary marks in Mouze _____

ment of culturable land				Inspection and description of the boundary marks, encroachments, &c.									
1873-74.		1874-75.		1870-71.		1871-72.		1872-73.		1873-74.		1874-75.	
Crops and proportions.	Demand.	Crops and proportions.	Demand.	Tulatee's.	Talooka's.	Tulatee's	Talooka's	Tulatee's.	Talooka's	Tulatee's.	Talooka's.	Tulatee's.	Talika's.
13	14	15	16	17	18	19	20	21	22	23	24	25	26
				In good order	Mark on North side not of proper size. Signed Mamlutdar.								
				Southern mark has been washed away.	Repaired. Signed Carkoon.								
				In good order	Found as described.								

Dated this _____ day of _____ 187 .

Examined by

(Signed) Carkoon _____

(Signed) Mamlutdar _____

REMARKS ON FORM No. 3.

1. As this form is intended to last for five years, sufficient space for changes in the names of holders should be left between each entry. When the payments are made by sub-tenants or managers their names also should be inserted in column 4.

2. This form is to be filled in as far as column 6 once for all. The columns for crops and the proportions of each in a field, where there is more than one (which are to be entered in annas), as also those for the Tulatee's inspection of boundary marks, are to be filled in at a complete inspection to be made in November or December.

3. The columns for Talooka inspection will be filled in by the Carkoon deputed by the Mamlutdar to examine the boundary marks of the village.

4. Tulatees are required to examine all the boundary marks once a year. The Talooka "general duty" Carkoon to whom the village is assigned is also to examine all annually for the first three years after the introduction of the Survey Settlement, and biennially afterwards. Mamlutdars and Assistant or Deputy Collectors are required to test a certain per centage of numbers in several villages of each Talooka, and the Collector's Dufterdar or other officer deputed by him will also take tests. The results of such tests should be entered opposite each number below the Talooka Carkoon's inspection.

5. The authentications by the village and Talooka authorities are to be written annually below the proper columns.

VILLAGE FORM No. 4.

REGISTER of Boundary Marks out of repair in the Village of _____ *Taluka* _____ *Zilla* _____ *in* 1870-71.

Number of Field.	Sides of the Field on which Boundaries were out of repair at Date of										Tenure.	Government.		Remarks by Mamlutdar or other Testing Officer.
	1st Inspection.					2nd Inspection.						Cultivated.	Waste.	
	Date.	East.	South.	West	North.	Date.	East	South.	West.	North.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	1870					1871								
2	Nov. 30th.	...	Washed away.	...	...	March 25th.	...	Repaired.	...	...	Government	1	...	Found as described.
3	.....	...	...	...	...	Do. 20th.	...	...	Not of proper size.	...	Personal Inam.	...	...	Repaired.
														Date of Inspection.
														(Signed).
														Inspecting Officer.

Date (Signed)

Patel.

Tulatee.

REMARKS ON FORM No. 4.

1. The annual inspection of boundary marks, with the necessary checks on it, has been provided for in Form 3, but, in order to ensure that the inspection shall produce practical results, this statement must also be kept, as prescribed in Appendix B to the Revised Survey Rules.

2. Columns 1 to 6 and 12 to 14 are to be filled in by the Tulatee or Koolkurnee, at the same time that he makes the inspection recorded in Form 3, with the particulars of all boundary marks found out of repair.

3. In the case of boundary marks in Government unoccupied waste numbers, for which column 14 is intended, the Tulatee will report to the Mamlutdar, and with his sanction effect the repairs by hired labour. In all other cases he will require the repairs to be effected according to law.

4. After the lapse of a sufficient time to allow of the repairs to the marks being completed, a second inspection should be made of every field entered in this Register and the provisions of the Act should be rigidly enforced in all cases where the repairs have remained unexecuted.

5. This Register should be specially attended to by the various inspecting officers. Its results are used in framing the Taluka Form No. 33. If an inspecting officer finds other marks out of repair in addition to those noted by the Tulatee or Koolkurnee, he should enter them in columns 1 to 6 and 12 to 14, to be dealt with like the rest.

VILLAGE FORM No. 5.

Ledger of Mouze _____ *Talooka* _____

Zilla _____ *for the Year* _____ 1870-71.

Alphabetical Index.

Letters.	Name of account.	No. of account.	Page.	
A	Anajee Jaduv	4	26	
	Adjustments on account of alienated lands	10	32	
B	Balance	12	34	
	Bhimbhai Vussunjee Desai.....	6	28	
F	Farms and sales	9	30	
G	Government	1	20	
K	Koteshwur Mahadeo, Poojaree Ramdas Suntokdas	8	30	
L	Local Fund	2	22	
M	Madhoo Gunesh Khalpo	7	28	
	Madhuv Govind	3	24	
	Madhuvsing Veersing Girassia ...	5	28	
V	Village Expenses, &c.	11	32	

VILLAGE FORM

GOVERNMENT

DR.

10	0	0	Balance at the end of last year to be recovered from Ryots.			
			5	0	0	Tuccavee for 1868-69.
			5	0	0	Land Revenue for 1869-70.
			10	0	0	
20	0	0	Day Book, Page 55, 15th August 1870, Tuccavee paid to Ryots from Talooka.			
2	0	0	Day Book, Page 58, 13th January 1871, False coin, received in payment, returned.			
5	0	0	Day Book, Page 61, 8th July 1871, amount drawn from the Talooka for the refund of over collections.			
523	0	0	Amount fixed at the Jummabundy Settlement as due by Ryots for 1870-71 as per General Abstract of Lands and Revenues.			
			518	0	0	Land Revenue
			5	0	0	Sayer Revenue.
			523	0	0	
			Details.			
			268	6	0	Cash to be recovered.
			40	0	0	Remission for one year on account of Land Revenue
			214	10	0	Amount to be adjusted on account of Alienated Lands
			523	0	0	
1	6	6	Interest for arrears of instalments as per Rent-roll.			
561	6	6	Rupees Five hundred and sixty-one, annas six, and pies six.			

Date. (Signed)

Patel.

Tulatee.

No. 5—*continued.*

ACCOUNT, No. 1.

Cr.

20	0	0	Day Book, Page 55, 15th August 1870, Land Revenue of the current year.				
40	0	0	Day Book, Page 56, 16th August 1870, Land Revenue of the current year.				
			Total of August 1870.				
				60	0	0	Land Revenue.
135	10	0	Day Book, Page 57, 11th January 1871.				
			125	10	0	Land Revenue.	
				5	0	0	Balance of 1869-70.
				120	10	0	Current year.
				125	10	0	
			5	0	0	Sayer for date trees.	
			5	0	0	Tuccavee for 1868-69.	
			135	10	0		
[2	0	0	Day Book, Page 58, 14th January 1871, Remittance on account of false coin returned.				
			137	10	0	Total of January 1871.	
				127	10	0	Land Revenue.
				5	0	0	Sayer.
				5	0	0	Tuccavee.
				137	10	0	
41	12	6	Day Book, Page 58, 10th March 1871.				
			41	0	0	Land Revenue of the current year.	
			0	12	6	Interest.	
			41	12	6		
214	10	0	Day Book, Page 59, 25th March 1871, Alienated lands enjoyed by Inamdars, &c.				
15	0	0	Day Book, Page 59, 5th April 1871, Land Revenue of the current year.				
31	0	0	Day Book, Page 60, 4th May 1871, Land Revenue of the current year.				
0	10	0	Day Book, Page 61, 1st June 1871, Interest.				
0	12	0	Day Book, Page 61, 8th July 1871, Land Revenue of the current year.				
40	0	0	Day Book, Page 62, 12th July 1871, on account of Remission made at the Jummabundy Settlement for current year.				
			40	12	0	Total of July 1871.	
541	6	6	Total credits in the year.				
			279	12	6	Cash remittances.	
				268	6	0	Land Revenue.
					5	0	0 Balance of 1869-70.
					263	6	0 Current year.
					268	6	0
				5	0	0	Sayer for date trees.
				5	0	0	Tuccavee for 1868-69.
				1	6	6	Interest.
				279	12	6	
			261	10	0	Adjustments, &c.	
				2	0	0	False coin.
				214	10	0	Alienated Land.
				5	0	0	Over collections.
				40	0	0	Remission.
				261	10	0	
			541	6	6		
20	0	0	Balance at the end of July 1871.				
561	6	6					

Rupees Five hundred and sixty-one, annas six and pies six.

(Signed)

Date, Patel.

Tulatee.

VILLAGE FORM

LOCAL FUND

DR.

61	8	0	Amount fixed at the Jummabundy Settlement for the current year as per Rent-roll and general abstract.				
				30	11	0	One-anna cess.
				28	3	0	Net Realizable Revenue.
				2	8	0	Remission on account of Govt. Revenue remitted.
				30	11	0	
				30	13	0	Sand and Kunkur Fees.
				61	8	0	
35	0	0	Contributions by Ryots for building the village well as per Kubooliyut dated—				
96	8	0	Rupees ninety-six and annas eight.				
			Details Current year.				
				30	11	0	One-anna cess.
				28	3	0	Net realizable Revenue.
				2	8	0	Remission.
				30	11	0	
				30	13	0	Sand and Kunkur fees.
				35	0	0	Contribution by Ryots.
				96	8	0	

Date (Signed)

Patel.

Tulatee.

No. 5—*continued.*

ACCOUNT No. 2.

Cr.

1	4	0				Day Book, Page 55, 15th August 1870, one-anna cess of the current year.
2	8	0				Day Book, Page 56, 16th August 1870, one-anna cess of the current year.
22	13	0				Day Book, Page 57, 11th January 1871, one-anna cess of the current year.
0	15	0				Day Book, Page 59, 15th April 1871, one-anna cess of the current year.
65	13	0				Day Book, Page 60, 3rd May 1871, current year.
			35	0	0	Contributions by ryots.
			30	13	0	Sand and Kunkur fees.
			65	13	0	
0	6	0				Day Book, Page 61, 8th July 1871, one-anna cess of the current year.
2	8	0				Day Book, Page 62, 12th July 1871, Remission made at the Jummabundy Settlement.
			2	14	0	Total of July 1871.
				0	6	0 One-anna cess.
				2	8	0 Remission.
				2	14	0
96	3	0	Total credits for the year.			
			Details.			
			35	0	0	Contributions by ryots.
			30	6	0	One-anna cess.
				27	14	0 Net Revenue.
				2	8	0 Remission.
				30	6	0
			30	13	0	Sand and Kunkur fees.
			96	3	0	
0	5	0	Balance to be collected.			
96	8	0	Rupees ninety-six and annas eight.			

Date (Signed)

Patel,

Tulatee

N.B.—Totals for each month should be given.

VILLAGE FORM

DR. ACCOUNT OF MADHUV

32	3	0	Day Book, Page 56, 10th January 1871.				
				5	0	0	Balance of 1868-69 Tuccavee.
				5	0	0	Balance of 1869-70 Land Revenue.
				22	3	0	Current year.
					15	0	0 Land Revenue.
					5	0	0 Sayer for date trees.
					2	3	0 One-anna cess.
					22	3	0
				32	3	0	
5	0	0	Day Book, Page 57, 11th January 1871, Land Revenue of the current year.				
1	12	6	Day Book, Page 58, 10th March 1871.				
				0	12	6	Interest.
				1	0	0	Process fee.
				1	12	6	
20	0	0	Day Book, Page 60, 3rd May 1871, Contribution for building the village well, Local Funds.				
10	0	0	Day Book, Page 60, 4th May 1871, Land Revenue of the current year.				
42	8	0	Day Book, Page 62, 12th July 1871, Remission at the Jummabundy Settlement.				
				40	0	0	Land Revenue.
				2	8	0	One-anna cess.
				42	8	0	
111	7	6					
			Details—				
				81	7	6	Current year.
					71	0	0 Land Revenue.
						31	0 0 Net receipts.
						40	0 0 Remission.
						71	0 0
					0	12	6 Interest.
					5	0	0 Sayer for date trees.
					4	11	0 One-anna cess.
						2	3 0 Net receipts.
						2	8 0 Remission.
						4	11 0
				81	7	6	
				5	0	0	Tuccavee of 1868-69.
				5	0	0	Balance of 1869-70, Land Revenue.
				20	0	0	Contributions by ryots.
				111	7	6	
5	5	0	Balance.				
116	12	6	Rupees one hundred and sixteen, annas twelve, and pies six.				

No. 5—*continued.*

GOVIND, No. 3. CR.

10 0 0 Balance of last year.
5 0 0 Tuccavee for 1868-69.
5 0 0 Land Revenue for 1869-70.
10 0 0

86 12 6 Amount due as fixed at the Jummabundy for the current year as per Rent-roll
76 0 0 Land Revenue.
70 0 0 Asssessment on cultivated lands.

No.		Acres.	Rs.
1	Garden land...	4	20
3	Dry crop land	2	4
6	Ditto ...	3	6
9	Garden land.	4	20
10	Rice land.....	1	20
	Details.	14	70

No.		Acres.	Rs.
2	Dry crop land	5	10
2	Garden land...	8	40
1	Rice land	1	20
		14	70

6 0 0 Items other than cultivated land.
5 0 0 Assessment imposed on one acre of waste culturable land, No. 13, unauthorisedly occupied by cutting the grass in it, as per statement of disputed cases.
1 0 0 Assessment.
4 0 0 Four times the Assessment, as fine.
5 0 0
1 0 0 Process fee, for arrears of instalment.
76 0 0
6 0 0
5 0 0 Sayer for 50 date trees at Rs. 10 per hundred.
81 0 0 Details of increase and decrease.
51 0 0 Land Revenue, including date trees for last year on acres 8.
30 0 0 Increase in the Land Revenue for current year.
24 0 0 Cultivated land.
20 0 0 Culturable waste taken up as per his agreement dated No. 1, acres 4.
4 0 0 Transferred from the name of Kirparam Dajee, as per agreement dated No. 3, acres 2.
24 0 0
6 0 0 Items other than cultivated land.
5 0 0 Five times the assessment on land No. 13 for grass cut, as per statement of disputed cases.
1 0 0 Process Fee.
6 0 0
30 0 0
81 0 0
5 0 0 One-anna Local Fund Cess on Rs. 80.*
0 12 6 Interest for the arrears of instalment from to at half a pie per Rupee per day.
86 12 6 Details—
44 4 6 Amount to be collected.
42 8 0 Remission for one year (including) one-anna cess on account of his crop having been damaged by locusts as per Assistant Collector's order in statement of disputed cases.
86 12 6
20 0 0 Contribution for building the village well, to be recovered as per his Kubooliyut.
116 12 6 Rupees one hundred and sixteen, annas twelve, and pies six.

* Under recent orders the cess is not levied on fines imposed under the Survey Act.

VILLAGE FORM

ACCOUNT OF

DR.

56	4	0	Day Book, Page 57, 11th January 1871.			
			50	0	0	Land Revenue Current Year.
			6	4	0	One-anna Cess.
			56	4	0	
40	0	0	Day Book, Page 58, 10th March 1871, Land Revenue of the Current Year.			
15	0	0	Day Book, Page 60, 3rd May 1871, Contribution for building the village well Local Fund.			
21	0	0	Day Book, Page 60, 4th May 1871, Land Revenue of the Current Year.			
0	10	0	Day Book, Page 61, 1st June 1871, Interest.			
132	14	0				
			Details—			
			117	4	0	Current year.
				111	0	0 Land Revenue.
				6	4	0 One anna Local Fund Cess.
				117	4	0
			15	0	0	Contributions by Ryots.
			0	10	0	Interest.
			132	14	0	
02	0	0	Balance on account of Tuccavee to be recovered in 1871-72.			
15	214	0	Rupees one hundred and fifty-two, and annas fourteen.			

No. 5—*continued.*

ANNAJEE JADUV, No. 4.

Cr.

20 0 0 Day Book, Page 55, 15th August 1870, Tuccavee advanced from the Talooka for the purchase of bullocks to be recovered in (August) 1871-72. Security, Naro Shunker.

106 4 0 Amount due as fixed at the Jummabundy for the Current Year as per Rent-roll.

100 0 0 Assessment on cultivated land.

No.		Acres.	Rs.
2	Garden land.....	8	32
5	Dry-crop land...	4	8
7	Ditto ...	3	6
11	Ditto ...	7	14
12	Rice land	2	40
		24	100

Details—

No.		Acres.	Rs.
3	Dry-crop land ...	14	28
1	Garden land.....	8	32
1	Rice land	2	40
		24	100

Details of Increase and Decrease.

		Acres	Rs.
40 0 0	Last year	24	80

Deduct decrease for Lands resigned and remaining unoccupied.

No.	Acres.	Rs.
24	3	9
25	9	31
	12	40

Balance. 12 40

60 0 0 Increase in the Current Year.

6 0 0 Culturable waste land taken up as per Kubooliyut, dated 187 .

No.	Acres.	Rs.
7	3	6

54 0 0 Transfer from the name of Kirparam Dajee as per Agreement, dated 187 .

No.	Acres.	Rs.
11	7	14
12	2	40
	9	54

60 0 0

100 0 0

6 4 0 One-anna Local Fund Cess on Rs. 100.

106 4 0

15 0 0 Contribution for building the village well, to be recovered as per Kubooliyut dated—

1 10 0 Demands subsequent to the Jummabundy.

1 0 0 Items other than cultivated lands. Process fee.

0 10 0 Interest on Rs. 10, at the rate of half a pie per diem from 10th April to 4th May, being 24 days charged for non-payment of instalment on proper date.

1 10 0

5 0 0 Day Book, page 61, 8th July 1871, over-collections refunded from the Talooka Land Revenue.

5 0 0 Over-collections not refunded by mistake.

152 14 0 Rupees one hundred and fifty-two and annas fourteen.

VILLAGE FORM

ACCOUNT OF GIRASSIA

DR.

44	1	0	Day Book, Page 57, 11th January 1871.	
			33 12 0	Land Revenue of the Current Year.
			10 5 0	One-anna Local Fund Cess.
			44 1 0	
44	1	0	Rupees Forty-four and anna one.	

ACCOUNT OF DESSAI BHIMBHA

DR.

12	8	0	Day Book, Page 57, 11th January 1871.	
			9 6 0	Land Revenue of the Current Year.
			3 2 0	One-anna Local Fund Cess.
			12 8 0	
12	8	0	Rupees Twelve and annas eight.	

ACCOUNT OF MADHOO GUNESH

DR.

8	7	0	Day Book, Page 57, 11th January 1871.	
			7 8 0	Land Revenue of the Current Year.
			0 15 0	One-anna Local Fund Cess.
			8 7 0	
8	7	0	Rupees eight and annas seven.	

No. 5—*continued.*

MADHUVSING VEERSING, No. 5.

Cr.

44 1 0 Amount fixed at the Jummabundy Settlement of the Current Year as per Rent-roll.

33 12 0 Land Revenue.

No.	Acres.	Assessment.	Deduct Alienations.	Quit-rent.
14	12	159	126 0	33 0
20	4	6	5 4	0 12
	16	165	131 4	33 12

10 5 0 One anna Local Fund Cess on the total Assessment, Rs. 165.

44 1 0

44 1 0 Rupees Forty-four and anna one.

VUSSUNJEE, No. 6.

Cr.

12 8 0 Amount fixed at the Jummabundy Settlement for the Current Year as per Rent-roll.

9 6 0 Land Revenue.

No.	Acres.	Assessment.	Deduct Alienations.	Quit-rent.
21	2	10	8 2	1 14
22	8	40	32 8	7 8
	10	50	40 10	9 6

3 2 0 One anna Local Fund Cess on the total Assessment, Rs. 50.

12 8 0

12 8 0 Rupees twelve and annas eight.

KHALPO, No. 7.

Cr.

8 7 0 Amount fixed at the Jummabundy Settlement for the Current Year as per Rent-roll.

7 8 0 Land Revenue.

No.	Acres.	Assessment.	Deduct Alienations.	Quit-rent.
18	5	10	5 0	5 0
19	1	5	2 8	2 8
	6	15	7 8	7 8

0 15 0 One anna Local Fund Cess on the total Assessment, Rs. 15.

8 7 0

8 7 0 Rupees eight and annas seven.

VILLAGE FORM

ACCOUNT OF KOTESHWAR MAHADEO,

DR.

1	2	0	Day Book, Page 61, 8th July 1871.	
			0 12 0	Land Revenue of the Current Year.
			0 6 0	One anna Local Fund Cess.
			1 2 0	
1	2	0	Rupee one and annas two.	

ACCOUNT OF

DR.

42	8	0	Day Book, Page 55, 15th August 1870.	
			40 0 0	Land Revenue of the Current Year.
			2 8 0	One anna Local Fund Cess.
			42 8 0	
21	4	0	Day Book, Page 55, 15th August 1870.	
			20 0 0	Land Revenue of the Current Year.
			1 4 0	One anna Local Fund Cess.
			21 4 0	
15	15	0	Day Book, Page 59, 2nd April 1871.	
			15 0 0	Land Revenue of the Current Year.
			0 15 0	One anna Local Fund Cess.
			15 15 0	
30	13	0	Day Book, Page 60, 3rd May 1871, Sand and Kunkur, Local Fund.	
110	8	0	Details.	
			75 0 0	Land Revenue.
			35 8 0	Local Fund.
				4 11 0 One anna Cess.
				30 13 0 Sand and Kunker.
				35 8 0
			110 8 0	
110	8	0	Rupees one hundred and ten, and annas eight.	

No. 5—*continued.*

POOJAREE RAMDAS SUNTOKDAS, No. 8.

CR.

1 2 0 Amount fixed at the Jummabundy Settlement of the Current Year as per Rent-roll.
0 12 0 Land Revenue.

No.	Acre.	Assessment.	Deduct Alienation.	Quit-rent.
16	1	6	5 4	0 12

0 6 0 One anna Local Fund Cess on the total Assessment, Rs. 6.

1 2 0

1 2 0 Rupees one and annas two.

FARMS AND SALES, No. 9.

CR.

63 12 0 Amount fixed at the Jummabundy Settlement for the Current Year as per Rent-roll.
60 0 0 Land other than cultivated.
40 0 0 Amount bid by Naro Shunker at an auction for waste land for grazing purposes as per Register of Waste Lands.
20 0 0 For fire-wood purchased at an auction by Narun Gunesh.

60 0 0
Details.
100 0 0 Amount of last year.
40 0 0 Deduct less bid at auction.
10 0 0 Firewood.
30 0 0 For grass in waste land.
40 0 0

60 0 0 Remainder.
3 12 0 One anna cess on Rs. 60.

63 12 0
12 0 Demands subsequent to the Jammabundy
15 0 0 Land Revenue.
10 0 0 Amount bid at auction by Waghree Meethea Jogeea for the right of cultivating for one year alluvial or Batta land in the Taptee River. Revenue from cultivated lands.
5 0 0 Amount bid at auction by Atmaram Govind for fruit of Mango trees for one year. Items other than Revenue from cultivated lands.

15 0 0
0 15 0 One anna cess on Rs. 15.
30 13 0 Amount of farm for one year purchased by Madhow Govind for the removal of Kunker.

46 12 0

110 8 0 Rupees one hundred and ten, and annas eight.

VILLAGE FORM

ACCOUNT OF ADJUSTMENTS ON

DR.

214	10	0	Day Book, Page 59, 25th March 1871, Adjustments.
214	10	0	Rupees two hundred and fourteen, and annas ten.

ACCOUNT OF VILLAGE EXPENSES, &c., PAID

DR.

65	0	0	Day Book, Page 62, 25th July 1871. Amount paid to Revenue Patel, Govind Dajee, from the Talooka, on account of village expenses, &c., for disbursement to the proper persons, as per order dated 187 .
65	0	0	Rupees sixty-five only.

No. 5—*continued.*

ACCOUNT OF ALIENATED LANDS, No. 10.

Cr.

214	10	0	Alienations, minus quit rents on alienated lands as per Register.			Area.	Assessment.			Quit-rent.			Alienee's Share.		
	131	4	0	Class 2.	Personal Inam	16	165	0	0	33	12	0	131	4	0
	5	4	0	Class 3.	Dewusthan	1	6	0	0	0	12	0	5	4	0
	40	10	0	Class 4.	District Officers whose services have been dispensed with	10	50	0	0	9	6	0	40	10	0
	7	8	0	Class 6.	Village servants useful to village community	6	15	0	0	7	8	0	7	8	0
	30	0	0	Class 6.	Village servants useful to Government...	15	30	0	0	.....			30	0	0
						48	266	0	0	51	6	0	214	10	0
	214	10	0												
214	10	0	Rupees two hundred and fourteen, and annas ten.												

DIRECT FROM THE TALOOKA, No. 11.

Cr.

65	0	0	Day Book, Page 62, 25th July 1871, village expenses, &c., on account of Current Year paid to the several persons as per details below :—
	30	0	0 Revenue Patel, Govind Dajee.
		20	0 0 For himself.
		10	0 0 Other Sharers.
		30	0 0
	20	0	0 Police Patel, Atmaram Govind.
	10	0	0 Govind Dajee for Chowra Khurch.
	1	0	0 Vithul Govind, Poorjaree for village god.
	4	0	0 Ravunia Khima Jugta.
	.....		No charges have been debited on account of the Tulatee and Havildar, as they have three villages in charge, and their salaries, &c., are debited to the principal of them.
	65	0	0
65	0	0	Rupees sixty-five only.

VILLAGE FORM

BALANCE

DR.

5	0	0	Anajee Jaduv, for over-collections, to be paid next year—*Vide* Account No. 4.
20	0	0	Government—*Vide* Account No. 1.
0	5	0	Local Fund—*Vide* Account No. 2
25	5	0	Rupees twenty-five and annas five.

Balance Sheet prepared.

(Signed)

Examined by

(Signed)

(Signed)

Carkoon.

(Signed)

(Signed)

No. 5—*continued.*

ACCOUNT No. 12.

CR.

5	5	0	Madhav Govind as per account No. 3,		
			5	0	0 Land Revenue.
			0	5	0 One anna Cess.
			5	5	0
20	0	0	Annajee Jaduv as per his Account No. 4, Tuccavee to be recovered in 1871-72.		
25	5	0	Rupees Twenty-five and annas five,		

August 1871.

Tulatee.

Patel.

1st Carcoon.

Mamlutdar.

REMARKS ON FORM No. 5.

1. The Statements of Government waste lands and of Inspections (Nos. 2 and 3) having been prepared, the Village Accountant possesses in them, together with the Register of Lands (No. 1), the means of ascertaining in all, except special cases, the amount to be levied from every cultivator during the current year.

2. He should, therefore, next prepare this Ledger as far as may be practicable. The Ledger opens with the Government (or Stock) Account and the Local Funds Account, in which over-collections to be repaid should be debited and outstanding balances for recovery credited, corresponding entries being made in the accounts of the Ryots concerned, which should follow in due course. As farms are sometimes numerous, all may be put into one account. The other accounts will explain themselves.

3. When a Ryot's holding is in no respect different from what it was in the past year, only the total amount due need ordinarily be entered, provided that full details be given once in five years.

4. If the Village Accountant is in doubt about any item in a holding, he should report to the Mamlutdar, and enter, as due, in the Ledger, the Rent-Roll, and other papers, whatever amount he may fix. If the item should be ordered to be entered in the Statement of Disputed Cases (No. 8), and the Officer making the Jummabundy should pass a decision different from the Mamlutdar's, the difference should be added to or deducted from the several papers. Collections should be credited whenever they take place.

5. If any new item of revenue should arise after the Jummabundy Settlement, such as for concealed or hot weather temporary cultivation, it may be added separately below the others before the papers are closed.

6. The Ledger should be closed immediately after the expiration of the Revenue year on July 31st, by carrying to the proper side of the Balance Account all sums due by or to Government, and carrying the difference to the Government and Local Funds Accounts respectively.

VILLAGE FORM No. 6.

VILLAGE

Rent Roll of Mouze _____ *Talooka*

Number.	Names of Holdees.	Outstanding balance of past years and other debits of all kinds exclusive of the current year's Jummabundy.	Government Cultivated Land.						Quit-rent on Alienated Lands.	Grass from Waste Lands.
			Land—Area.	Assessment.						
				Garden Land.	Dry-crop Land.	Rice Land.	Distinct Water-rate.	Total.		
1	2	3	4	5	6	7	8	9	10	11
		Rs. a.		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
1	Madhuv Govind	10 0	14 0	40 0	10 0	20 0	..	70 0	....	....
2	Anajee Jaduv	....	24 0	32 0	28 0	40 0	..	100 0	....	....
3	Girassia MadhuvsingVeersing.	....	....	....	....	.....	..	....	33 12	....
4	Dasai Bheembhai Vusunjee...	....	....	....	....	....	..	....	9 6	....
5	Khalpo Madhoo Gunesh.....	....	....	....	....	....	..	....	7 8	....
6	Koteshwar Mahadev, Poojaree Ramdas.	....	....	....	....	....	..	....	0 12	....
		10 0	38 0	72 0	38 0	60 0	..	170 0	51 6	....
7	Farms.....	....	....	....	....	....	..	....	....	40 0
		10 0	38 0	72 0	38 0	60 0	..	170 0	51 6	40 0
	Revenue demands subsequent to the Jummabundy, *vide* columns 17 to 20.	....	.....	....	....	....	..	....	.....	....
	Total....	10 0	38 0	72 0	38 0	60 0	..	170 0	51 6	40 0

MISCELLANEOUS DEMANDS.												REVENUE.
Items.	Amount.			Total.			Total of Columns 9, 10 and 14.			Local Fund.			Items.
12	13			14			15			16			17
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Occupation of land without permission.	5	0	0	10	0	0	81	12	6	5	0	0	....
Date Trees	5	0	0										
Process fee	1	0	0	1	12	6							
Interest	0	12	6										
.....	....			....			100	0	0	6	4	0	Processfee
.....	....			....			33	12	0	10	5	0	....
.....	....			....			9	6	0	3	2	0	....
.....	....			....			7	8	0	0	15	0	....
.....	....			....			0	12	0	0	6	0	....
.....	11	12	6										Alluvial or Batta land for cultivation for one year. Fruit trees and Kunkur.
Firewood	20	0	0	60	0	0	60	0	0	3	12	0	
DETAILS.	31	12	6	71	12	6	293	2	6	29	12	0	
Cultivated land	....												
Items other than cultivated land	26	0	0										
Date trees	5	0	0										
Interest	0	12	6										
	31	12	6										
Date 1st January 187[illegible]. (Signed) Patel. Tulatee.													
Date 1st January 187. (Signed) Examined by Carcoon. Mamlutdar.													
	16	10	0	16	10	0	16	10	0	31	12	0	
DETAILS.	48	6	6	88	6	6	309	12	6	61	8	0	
Cultivated land	....			10	0	0							
Items other than cultivated land	....												
Grass	40	0	0										
Firewood	20	0	0										
Occupation of land without permission	5	0	0										
Process fee	2	0	0										
Fruit of Mango trees....	5	0	0										
				72	0	0							
Date trees.....	....			5	0	0							
Interest	....			1	6	6							
				88	6	6							

Demands after the Jummabundy.			Tuccavee Advances made in current year.	Total of Columns 3, 15, 16, 18, 19, 20, and 21.	Receipts.	
						Remis
Amount.	Local Fund.	Interest.			In Cash.	Items.
18	19	20	21	22	23	24
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
....	....	....	....	96 12 6	48 15 6	Damages by locusts.
1 0 0	....	0 10 0	20 0 0	127 14 0	112 14 0	....
....	....	....	....	44 1 0	44 1 0	....
....	....	....	....	12 8 0	12 8 0	....
....	....	....	....	8 7 0	8 7 0	.....
....	....	....	....	1 2 0	1 2 0	.....
10 0 0	0 10 0					
5 0 0	0 5 0	.....	....	110 8 0	110 8 0	....
....	30 13 0					
16 0 0	31 12 0	0 10 0	20 0 0	401 4 6	338 7 6	

FORM No. 6.

*Zilla*_____ *A.D.* 1870-71.

sions. Amount.	Total of columns 23 and 25.	Balance remaining after deducting the amount of column 26 from that of column 22.	Over collections, being column 26 minus column 22.	Details of Instalments. First. Land Revenue.	First. Local Fund.	Second.	Third.	Remarks as to balances or over collections if any, and as to the items to which they refer.
25	26	27	28	29	30	31	32	33
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
42 8 0	91 7 6	5 5 0	....	40 0 0	5 0 0	40 0 0	....	Balance on account of current year Land Revenue and Local Funds. 5 0 0 0 5 0
....	112 14 0	20 0 0	5 0 0	50 0 0	6 4 0	50 0 0	....	Rs. 20, being the oustanding balance on account of the Tuccavee advances of the current year, is to be recovered in 1871-72, and the over collection Rs. 5 has been omitted to be returned to the cultivator through an oversight
....	44 1 0	....	....	17 0 0	10 5 0	16 12 0	....	
....	12 8 0	....	....	5 0 0	3 2 0	4 6 0	....	
....	8 7 0	....	....	4 0 0	0 15 0	3 8 0	....	
....	1 2 0	....	....	0 12 0	0 6 0	....	....	
				116 12 0	26 0 0	114 10 0	....	
....	110 8 0							
42 8 0	380 15 6	25 5 0	5 0 0					

Date 25th July 1871.

(Signed)

Patel.

Tulatee.

Date 31st July 1871.

Examined by

(Signed)

Carkoon.

Mamlatdar.

REMARKS ON FORM No. 6.

1. When the village accountant has opened the ledger, by entering what is due from each ryot as far as practicable, he should proceed to prepare this rent roll, the object of which is to collect into totals, under the several heads, the amounts due from all the individual ryots, to keep a watch on their collection, and finally to record balances outstanding and over collections if any.

2. The first thirteen columns of the statement, as also columns 29 to 32, which are to be deduced from them, should be filled in as soon as the ledger has been opened, and in no case later than fifteen days before the date of the first instalment. At the same time the Accountant should report to the Mamlutdar the totals of columns 29 to 32, that he may frame from them his first monthly return of demands and collections for transmission to the Collector. If any Inams come under attachment, an extra column should be inserted between columns 10 and 11.

3. Should any items of additional revenue and demand arise after this, and previous to the preparation of the Jummabundy papers, they may be added in columns 11 to 13. At the preparation of the papers, columns 14 and 15, as also the foot totals of 11 and 13 should be made up. Items arising subsequent to the preparation of the papers will go in columns 17 to 20, and the totals at the foot of the proper columns of demands, as shown in the form.

4. The remaining columns of the statement should be filled in at the end of the revenue year from the ledger. If the balances in columns 27 and 28 be on other accounts than Land Revenue, an explanatory note may be put in the column of remarks.

VILLAGE FORM No. 7.

STATEMENT showing the Increase and Decrease on account of Land and Sayer Revenue, Mouze _____

Talooka _____ *Zilla* _____ 1870-71.

No. of Ledger account.	Names.	Amount of last year.	CURRENT YEAR. Decrease. Amount on account of land given up.	Amount on account of Transfers.	Miscellaneous. On what Account.	Miscellaneous. Amount	Total decrease.	Increase. Amount on account of land brought under cultivation.	Amount on account of Transfers.	Miscellaneous. On what Account.	Miscellaneous. Amount	Total increase.	Total net amount on account of the current Year.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs. a. p.	Rs. a.	Rs. a.		Rs. a.	Rs. a. p.	Rs. a.	Rs. a.		Rs. a.	Rs. a.	Rs. a. p.	
3	Madhuv Govind	51 0 0	...	...	.....	...	.....	20 0	4 0	Unauthorised occupation.	5 0	30 0	81 0 0	
										Process fee	1 0			
4	Anajee Jaduv	80 0 0	40 0	...	.....	...	40 0 0	6 0	54 0	.....	...	60 0	100 0 0	
9	Farms and sales	100 0 0	...	...	Sales of grass and	30 0	40 0 0	.....	...	.....	...	.....	60 0 0	
					fire-wood	10 0								
	Kirparam Dajee	58 0 0	...	58 0	.....	...	58 0 0	.....	...	.....	...	.....	.....	
	Accounts in which there is neither increase nor decrease	51 6 0	...	...	.....	...	.....	.....	...	.....	...	.....	51 6 0	
		340 6 0	40 0	58 0	.....	40 0	138 0	26 0	58 0	.....	6 0	90 0	292 6 0	Examined by
										Dated this day of 1871.			1871.	(Signed)
										(Signed)				Carkoon.
	Revenue demands subsequent to the Jummabundy	.....	...	...	.....	...	.....	10 0	...	Fruit of mango trees. Process Fee.	5 0 Patel. Tulatee. 1 0	16 0	16 0 0	(Signed)
		340 6 0	40 0	58 0	.....	40 0	138 0 0	36 0	58 0	.....	12 0	106 0	308 6 0	Mamlutdar.

Dated this day of 1871.
(Signed)
Patel.
Tulatee.

Dated this day of 1871.
Examined by
(Signed)
Carkoon.
Mamlutdar.

REMARKS ON FORM No. 7.

1. In order to facilitate a proper supervision over the village accountant's books, to prevent fraudulent entries of decrease, and to furnish the information as to the causes of increase and decrease which is required by superior authority, this statement is prepared from the Ledger at the same time as the Rent-roll.

2. All holdings in which there has been any alteration should be entered separately in detail. The total amount of all the remaining unaltered holdings should be added at the foot of columns 3 and 14, so that the grand total may tally with that of Forms Nos. 6 and 10.

3. Extra items arising after the preparation of the papers must be added at the foot, as in Form No. 6.

4. Local Fund is not included in this statement, because it is simply a proportion of and dependent on the Land and Sayer revenue, whatever that may be fixed to be.

VILLAGE FORM No. 8.

Statement of Disputed Cases of Mouze_____ Talooka_____ Zilla_____ A.D. 1870-71.

Number.	Name of the Individual and Description.	Area.	Assessment.	Remarks by the Mamlutdar.	Remarks by the Officer making the Jummabundy Settlement.
1	2	3	4	5	6
1	Madhow Govind refuses to pay the assessment on his holding, on account of his crops having been destroyed by locusts.	14	70	On enquiry, it appears that the cultivator has incurred a heavy loss, and therefore it is necessary to remit a portion of the assessment.	Rs. 40 should be remitted and the rest realized. The Local Fund should also not be levied on the amount remitted. (Signed) Assistant Collector.
2	It having been found in the course of the Tulatee's inspection that Madhow Govind has unauthorizedly occupied waste land No. 13, measuring one acre, and assessed at R. one, what assessment should be levied from him?	1	1	The full assessment, and four times as much in addition as fine, should be levied. (Signed) Mamlutdar.	The Mamlutdar's recommendation may be acted on. (Signed) Assistant Collector.

REMARKS ON FORM No. 8.

1. Cases often arise in which it is doubtful what amount should be levied or whether remission should be granted, or whether a penalty should be imposed. The more important of such cases are usually settled when they arise by correspondence of the Mamlutdar with his superiors, but minor ones are reserved for settlement at the time of the Jummabundy. All such reserved cases should be entered in this statement. The village accountant will fill in the first four columns, giving the facts, the Mamlutdar will add his opinion in Column 5, and the officer doing the Jummabundy will give his final order in Column 6.

2. It has already been explained (*vide* Form 5), that the whole of the papers are to be prepared previous to the Jummabundy, in accordance with the opinion given by the Mamlutdar, and that should the final orders given in this statement be different, the necessary corrections are to be made throughout at the foot of the different statements.

VILLAGE

*Register of Alienated Lands of Mouze*_____ *Talooka*_____

Number.	Class showing how long continuable.	Running Number in each Class.	Name of owner, and decision, if any.	Sunnud No.	Field No.	Area.
1	2	3	4	5	6	7
1	Political Surunjami, &c. .	..	.....	...	...	....
2	Personal Inam, permanent	1	Girassia Madhuvsing Veersing	1650	14 20	12 4
						16
3	Dewusthan, permanent...	1	Koteshwur Madhev, Poojaree Ramdas Suntokdas...	145	16	1
4	Wuttun Inam, permanent.	1	Desai Bheembhai Vusunjee.	445	21 22	2 8
						10
5	District Officers ..... (Enter according to terms of settlement).	1	Desai, Mujmoodars, &c., who have accepted a service settlement should be entered here	...	...	...
	Village servants..... Useful to Village communities. (Enter according to terms of sunnud).	1	Madhoo Gunesh Khalpo ...	218	18 19	5 1
						6
	Useful to Government. During continuance of service.	1	Rev. Patel Govind Dajee ...	...	Part of 26	3
		2	Pol. Patel Atmaram Govind	...	Part of 26	2
		3	Rev. Ravuneea Dajee Vishram	...	28	5
		4	Pol. Dhedo Mavlo Danio...	...	27	5
						15
				Total of class six...		21
				Grand Total...		4

Date Examined by

(Signed)

1st Carkoon.

(Signed)

Mamlutdar.

FORM No. 9

*Zilla*_____ *for the year* 187 .

Assessment.	Amount payable to Government.			Total.	Balance with the Alienee.	Remarks on the change of names, &c.
	Old Sulamee or Joodee.	Settlement. At what Rate.	Settlement. Amount.			
8	9	10	11	12	13	14
Rs.			Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	.....	.....	...	.....	
159	15	2 Annas.	18 0 0	33 0 0	126 0 0	
6	..	Do.	0 12 0	0 12 0	5 4 0	
165	15	.....	18 12 0	33 12 0	131 4 0	
6	...	2 Annas.	0 12 0	0 12 0	5 4 0	
10	...	3 Annas.	1 14 0	1 14 0	8 2 0	
40	...	Do.	7 8 0	7 8 0	32 8 0	
50	...	.....	9 6 0	9 6 0	40 10 0	
...	...	.....	.....	...	.....	
10	..	8 Annas.	5 0 0	5 0 0	5 0 0	
5	...	Do.	2 8 0	2 8 0	2 8 0	
15	...	.....	7 8 0	7 8 0	7 8 0	
5	...	.....	.....	...	5 0 0	
5	...	.....	.....	...	5 0 0	
10	...	.....	.....	...	10 0 0	
10	...	.....	.....	...	10 0 0	
30	...	.....	.....	...	30 0 0	
45	...	.....	7 8 0	7 8 0	37 8 0	
266	15		36 6 0	51 6 0	214 10 0	

ABSTRACT.

Class.	Area.	Amount Payable to Government.	Balance with alienee.
2	16	33 12	131 4 0
3	1	0 12	5 4 0
4	10	9 6	40 10 0
5	...	.....	.....
6	12	7 8	37 8 0
	48	51 6	214 10 0

Date (Signed)
Patel
Tulatee

REMARKS ON FORM No. 9.

1. The rent-roll affords the details of the Government land held by the ryots, and any quit-rents due from them for alienated land are entered in Column 10 of that form, in a lump sum extracted from the ledger. But it is sometimes necessary to know the details of all the alienated land held by individuals, including that on which they pay no quit-rent at all.

2. This statement is therefore prepared from the Register of Lands (No. 1) and compared, as regards quit-rents, with the ledger and rent-roll.

3. Until Sunnuds have been issued for all the various descriptions of alienated land, this statement should be prepared annually. In special cases, where only a very few Sunnuds may remain unissued and delay is anticipated, the Collector may direct that all the lands for which Sunnuds have been issued shall be shown in the lump only, pending the issue of the remaining Sunnuds. The first annual statement which is complete in all respects may be preserved without renewal for ten years, transfers and modifications being recorded in the column of remarks.

4. When the Survey Settlement is introduced into a Talooka, this statement must be prepared afresh.

5. Each denomination of village servants useful to Government should be distinguished as hereditary or stipendiary, and as belonging to the Revenue or Police branch, as the case may be, in order that the corresponding totals may be inserted in Village Form No. 10, and thence carried on into Talooka Form No. 26 and Huzoor Form No. 3.

VILLAGE FORM No. 10.

General Abstract of Lands and Revenues of Mouze _____ *Talooka* _____ *Zilla* _____ 1870-71.

	Last year.		Current year.		Decrease.		Increase.		Remarks about the causes of Decrease and Increase.
	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	
		Rs. a p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
Total area or Kumal as per Form No. 1	156 0 0	.....	156 0 0	.....	.....	.....	.....	.....	
Deduct—									
Unculturable waste	27 10 0	.....	27 10 0	.....	.....	.....	.....	.....	
Culturable waste, rates of which are not yet fixed	.....	.....	.....	.....	.....	.....	.....	.....	
Grass lands, &c.	.....	.....	.....	.....	.....	.....	.....	.....	
	27 10 0	.....	27 10 0	.....	.....	.....	.....	.....	
Remainder	128 30 0	629 0 0	128 30 0	629 0 0	.....	.....	.....	.....	
Deduct Inams less quit-rents—									
Political, Surunjamee, &c.	.....	.....	.....	.....	.....	.....	.....	.....	
Personal Inams	16 0 0	131 4 0	16 0 0	131 4 0	.....	.....	.....	.....	
Dewusthans	1 0 0	5 4 0	1 0 0	5 4 0	.....	.....	.....	.....	
Wuttun Inams	10 0 0	40 10 0	10 0 0	40 10 0	.....	.....	.....	.....	
Talooka Wuttundars whose services are retained	.....	.....	.....	.....	.....	.....	.....	.....	
Village servants—									
Useful to village community	6 0 0	7 8 0	6 0 0	7 8 0	.....	.....	.....	.....	
Useful to Government	15 0 0	30 0 0	15 0 0	30 0 0	.....	.....	.....	.....	
Revenue ...									
Police									
	48 0 0	214 10 0	48 0 0	214 10 0	.....	.....	.....	.....	

VILLAGE FORM No. 10—*continued.*

	Last year.			Current year.			Decrease.		Increase.		Remarks about the causes of Decrease and Increase.
	Area.	Assessment.		Area.	Assessment.		Area.	Assessment.	Area.	Assessment.	
		Rs. a. p.			Rs. a. p.			Rs. a. p.		Rs. a. p.	
Remainder with Government—											
Garden land	29 0 0	119 0 0		29 0 0	119 0 0		.....	.....	.....	.....	
Dry crop land	44 30 0	92 0 0		44 30 0	92 0 0		.....	.....	.....	.....	
Rice land	7 0 0	130 0 0		7 0 0	130 0 0		.....	.....	.....	.....	
Distinct water rates	.....	22 0 0		.....	22 0 0		.....	.....	.....	.....	
Quit-rents	.....	51 6 0		.....	51 6 0		.....	.....	.....	.....	
	80 30 0	414 6 0		80 30 0	414 6 0		.....	.....	.....	.....	
Deduct—											
Culturable assessed waste (*vide* Form No. 2)	37 30 0	179 0 0		42 30 0	193 0 0		7 0 0	26 0 0	12 0 0	40 0 0	The decrease of Rs. 26 is owing to lands taken up for cultivation after passing the usual Kubulyats. The increase, Rs. 40, is attributable to relinquishments of occupied lands after the usual Razeenamas. Net increase Rs. 14.
Free, or reduced by special agreements	.....	.....		.....	.....		.....	.....	.....	.....	
	37 30 0	179 0 0		42 30 0	193 0 0		7 0 0	26 0 0	12 0 0	40 0 0	
Remainder	43 0 0	235 6 0		38 0 0	221 6 0		12 0 0	40 0 0	7 0 0	26 0 0	
Other revenues	.....	100 0 0		.....	66 0 0		.....	40 0 0	.....	6 0 0	
Grand Total, realizable Land Revenue	43 0 0	335 6 0		38 0 0	287 6 0		12 0 0	80 0 0	7 0 0	32 0 0	

Details.																					Remarks.
Regularly cultivated land, as shown above—																					
Garden land	21	0	0	83	0	0	16	0	0	72	0	0	9	0	0	31	0	0	4	0	0	20	0	0	Decrease of Rs. 31, owing to relinquishments of occupied lands. Increase Rs. 20 owing to lands taken up for cultivation. Net decrease Rs. 11.
Dry crop land	19	0	0	41	0	0	19	0	0	38	0	0	3	0	0	9	0	0	3	0	0	6	0	0	Rs. 9 decrease owing to relinquishment of occupied land and the increase Rs. 6 owing to the cultivation of new lands. Net decrease Rs. 3.
Rice land	3	0	0	60	0	0	3	0	0	60	0	0	.....			.....			.....			.....			
Distinct water rates	.....			.....			.....			.....			.....			.....			.....			.....			
	43	0	0	184	0	0	38	0	0	170	0	0	12	0	0	40	0	0	7	0	0	26	0	0	
Miscellaneous—																									
Sale proceeds of village pastures	.....			70	0	0	.....			40	0	0	.....			30	0	0	.....			.....			The decrease attributable to smaller proceeds of sales by auction.
Sale proceeds of firewood	.....			30	0	0	.....			20	0	0	.....			10	0	0	.....			.....			The decrease attributable to smaller quantity of the wood put up to sale.
Proceeds on account of unauthorized occupation of waste Nos.	.....			.....			.....			5	0	0	.....			.....			.....			5	0	0	This was discovered during inspection.
Process fees	.....			.....			.....			1	0	0	.....			.....			.....			1	0	0	Owing to non-payment of instalment on the proper date.
	.....			100	0	0	.....			66	0	0	.....			40	0	0	.....			6	0	0	
Quit-rents on alienated lands	.....			51	6	0	.....			51	6	0	.....			.....			.....			.....			
Inams under attachments	.....			.....			.....			.....			.....			.....			.....			.....			
Grand Total, Government realizable Land Revenue as above	43	0	0	335	6	0	38	0	0	287	6	0	12	0	0	80	0	0	7	0	0	32	0	0	
Net amount of alienations	.....			214	10	0	.....			214	10	0	.....			.....			.....			.....			
Total Land Revenue	43	0	0	550	0	0	38	0	0	502	0	0	12	0	0	80	0	0	7	0	0	32	0	0	Net decrease Rs. 48.

VILLAGE FORM No. 10—*continued.*

	Last year.		Current year.		Decrease.		Increase.		Remarks about the causes of Increase and Decrease.
	Area.	Assessment.	Area.	Assessment.	Area.	Assessment	Area.	Assessment	
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
Sayer Revenue—									
Produce of Date trees	.....	5 0 0	.....	5 0 0	.....	.....	.....	.....	
Local Fund—									
One-anna cess	.....	32 13 0	.....	29 12 0	.....	3 1 0	.....	.....	Owing to decrease in Government Revenue, as above explained.
Grand Total, Land, Sayer, and Local Fund Revenues	43 0 0	587 13 0	38 0 0	536 12 0	12 0 0	83 1 0	7 0 0	32 0 0	
Interest	.....	.....	.....	0 12 6	.....	.....	.....	0 12 6	Owing to the non-payment of instalment on the proper date.
Total	43 0 0	587 13 0	38 0 0	537 8 6	12 0 0	83 1 0	7 0 0	32 12 6	The total Jummabundy is five hundred and thirty-seven rupees, eight annas, and six pies.
									Dated 1871. (Signed) Patel. Tulatee
									Date 1871. Examined by (Signed) Carkoon. Mamlutdar.
									Date 1871. (Signed) Officer doing the Jummabundy.
Receipts subsequent to the Jummabundy—									
Temporary cultivation	.....	.....	.....	10 0 0	.....	.....	.....	10 0 0	
Proceeds of fruit trees	.....	.....	.....	5 0 0	.....	.....	.....	5 0 0	
Local Fund on the above	.....	.....	.....	0 15 0	.....	.....	.....	0 15 0	
Proceeds of Sand and Kunkur	.....	.....	.....	30 13 0	.....	.....	.....	30 13 0	Owing to realizations in current year.
Interest	.....	.....	.....	0 10 0	.....	.....	.....	0 10 0	
Process Fees	.....	.....	.....	1 0 0	.....	.....	.....	1 0 0	
Total revenue subsequent to the Jummabundy	.....	.....	.....	48 6 0	.....	.....	.....	48 6 0	
Grand Total	43 0 0	587 13 0	38 0 0	585 14 6	12 0 0	83 1 0	7 0 0	81 2 6	

Total five hundred and eighty-five rupees, fourteen annas, and six pies.

Abstract.

	Cash Receipts.			Remissions.			Amount of Alienations.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Land Revenue	263	6	0	40	0	0	214	10	0
Sayer Revenue	5	0	0	.....			.....		
Local Fund	59	0	0	2	8	0	.....		
Interest	1	6	6	.....			.....		
Total.....	328	12	6	42	8	0	214	10	0

Date, 26th July 1870-71.

(Signed)

Patel.

Tulatee.

Date 1871.

Examined by

(Signed)

Karkoon.

(Signed)

Mamlutdar.

REMARKS ON FORM No. 10.

1. The whole of the annual detailed papers having been prepared, they are summarised in this general abstract, which is signed by the officer in charge of the Talooka at the time of the Jummabundy.

2. It is scarcely necessary to say that the whole of the papers and this abstract must be thoroughly examined, first by the Mamlutdar, and afterwards by the Assistant or Deputy Collector doing the Jummabundy, and this abstract authenticated by the signature of each.

3. On the completion of the Jummabundy, which, by the order of Government, must be effected before March 15th, the village accountant must send this abstract to the Mamlutdar, who will make from it the Talooka Form No. 26, and return it to the village.

4. When the revenue year expires, the accountant should at once add all additional items of whatever kind, make the final totals, and on July 26th should re-transmit the statement to the Mamlutdar, who will from it fill in the Talooka Revenue Summary (Talooka No. 27), and after affixing his signature, will return it to the village for record.

VILLAGE FORM No. 11.

*Day Book of Mouze*_____ *Talooka*_____

*Zilla*_____ *A.D.* 1870-71.

Dr.	Name of Ledger Account, &c.	Current Number	For what year and account.	Cr.
	15th August 1870.			
.....	Balance in hand.		Current year.	
21 4 0	*Farms and Sales.*—Amount paid direct in to the talooka by the purchaser of firewood, Narun Gunnesh, as per Mamlutdar's Order No. 45, dated 5th idem, Rupees twenty-one and annas four. Ledger, page 30. Receipt Book, page	1	20 0 0 Land Revenue. 1 4 0 Local Fund.	
	Direct payments into the talooka treasury on the following accounts, as per Mamlutdar's Order quoted above. 20 0 *Government.*—Ledger, page 21. 1 4 *Local Funds.*—Ledger, page 23. 21 4	2	Ditto.	21 4 0
			Current year.	
42 8 0	*Farms and Sales.*—Amount received from the purchaser of village grazing lands, Naro Shunker, in person. Rupees forty-two and eight annas. Ledger, page 30. Receipt Book, page.	3	40 0 0 Land Revenue. 2 8 0 Local Fund.	
20 0 0	*Government.*—Amount advanced to Anajee Jaduv as Tuccavee, as per Mamlutdar's Order No. , dated 7th August 1870, the same being debited to the account of the said ryot, Rupees twenty. Ledger, page 20.	4	Tuccavee.	
	Anajee Jadav.—Amount advanced direct to him, as per Mamlutdar's Order quoted above, the same having been credited to the Government account, Rupees twenty. Ledger, page 27.	5	Tuccavee	20 0 0
83 12 0	Details of credits on the above date :— 83 12 0 Current year. 60 0 0 Land Revenue. 3 12 0 Local Fund. 20 0 0 Tuccavee. 83 12 0			41 4 0
	Balance	...	.....	42 8 0
83 12 0	Eighty-three rupees and annas twelve.			83 12 0

(Signed)
Patel.
Tulatee.

VILLAGE FORM No. 11—*continued.*

Dr.	Name of Ledger Account, &c.	Current Number	For what year and account.	Cr.
	16th August 1870.			
42 8 0	Balance in hand.			
	Remittance to the talooka treasury through Dhedo Mavla Dania, as per report of this date.			
	40 0 0 *Govt. Acct.* Ledger page 21.	6	Current year.	
	2 8 0 *Local Fund.* Ledger page 23.		40 0 0 Land Revenue.	42 8 0
	42 8 0 Forty-two Rupees and eight annas.		2 8 0 Local Funds.	
	In cash—Silver. Copper.			
	42 0 0 0 8 0			
	Talooka receipt No.			
42 8 0	(Signed) Dheda Mavla Dania.			42 8 0
	Balance.....			.....
42 8 0	Forty-two Rupees and eight annas.			42 8 0
	(Signed) Patel.			
	Tulatee.			
	Abstract for the month of August 1870 :—			
	Receipts Expenditure.			
	Balance			
	During the month			
	Date 15th 83 12 0 41 4 0			
	„ 16th 42 8 0			
	83 12 0 83 12 0			
	Balance.			
	83 12 0 83 12 0			
	Details.			
83 12 0	Current year.			
	60 0 0 Land Revenue.			
	3 12 0 Local Funds.			
	20 0 0 Tuccavee.			
	83 12 0			
	N.B.—An abstract like the above should be made for every month.			
	10th January 1871.			
.....	Balance in hand.		Balances.	
32 3 0	*Madhuv Govind.*—Amount received from him in person. Thirty-two Rupees and annas three.		5 0 0 Tuccavee 1868-69.	
	Ledger page 24. Receipt book page 66.	7	5 0 0 Land Revenue 1869-70.	
			10 0 0	
			Current year.	
			15 0 0 Land Revenue.	
			5 0 0 Sayer for date trees.	
			2 3 0 Local Fund.	
32 3 0			22 3 0	.....
				32 3 0
	Balance.			
32 3 0	Thirty-two Rupees and three annas.			32 3 0
	(Signed) Patel.			
	Tulatee.			

VILLAGE FORM No. 11—*continued.*

DR.	Name of Ledger Account, &c.	Current Number	For what year and account.	CR.
	11th January 1871.		Current Year.	
32 3 0	Balance in hand.			
56 4 0	*Anajee Jaduv.*—Through Moroo. Fifty-six Rupees and four annas. Ledger, page 26. Receipt Book, page.	8	50 0 0 Land Revenue. 6 4 0 Local Fund.	
			56 4 0	
5 0 0	*Madhuv Govind.*—In person. Rupees five. Ledger, page 24. Receipt Book, page 66.	9	Current Year. 5 0 0 Land Revenue. 0 0 0 Local Fund.	
			5 0 0	
44 1 0	*Madhuvsing Veersing.*—In person. Forty-four rupees and one anna. Ledger, page 28. Receipt Book, page	10	Current Year. 33 12 0 Land Revenue. 10 5 0 Local Fund.	
			44 1 0	
8 7 0	*Madhoo Gunnesh.*—In person. Eight rupees and seven annas. Ledger, page 28. Receipt Book, page	11	Current Year. 7 8 0 Land Revenue. 0 15 0 Local Fund.	
			8 7 0	
12 8 0	*Bheembhai Vussunjee.*—In person. Rupees twelve and eight annas. Ledger, page 28. Receipt Book, page	12	Current Year. 9 6 0 Land Revenue. 3 2 0 Local Fund.	
			12 8 0	
.....	Remittance to the Talooka Treasury through Khalpo Madhuvo, as per report of this date.		Balances.	
	135 10 0 *Government.*—Ledger, page 21. 22 13 0 *Local Fund.*—Ledger, page 23.		5 0 0 Tuccavee 1868-1869. 5 0 0 Land Revenue. 1869-70.	
			10 0 0	
	158 7 0 One hundred and fifty-eight rupees and seven annas. Cash—Silver. Copper. 158 0 0 0 7 0	13	Current Year. 120 10 0 Land Revenue. 5 0 0 Sayer for Date trees. 22 13 0 Local Fund.	158 7
158 7 0	Talooka Receipt No. for Rs. 158 7 0. (Signed) Khalpo Madhuv.		148 7 0	158 7
.....	Balance.....		.....	.....
158 7 0	Rupees one hundred and fifty-eight and annas seven. (Signed) Patel. Tulatee.			158 7
	N.B.—If there are more items and additional headings the details should be given on the dates to which they refer. Figures should be expressed in words, signatures given, &c., as shown above.			

VILLAGE FORM No. 11—*continued.*

DR.	Name of Ledger Account, &c.	Current Number	For what year and account.	CR.
	13th January 1871.			
.....	Balance in hand.			
2 0 0	*Government.*—False coin returned from the Talooka out of the remittance of Rs. 158-7-0 sent on the 11th January 1871. The amount is with Revenue Patel, Lala Jetha, and here credited ...	14	Current Year. Land Revenue.	
	Ledger, page 21.			
2 0 0				
.....	Balance			2 0 0
2 0 0				2 0 0
	14th January 1871.			
2 0 0	Balance in hand.			
.....	*Government.*—Remittance to the Talooka Treasury, through Mavla Dania, as per report of this date, No. Cash—Silver Rupees two.	15	Current Year. Land Revenue.	2 0 0
	Talooka Receipt No. (Signed) Mavla Dania.			
	Ledger, page 21.			
2 0 0				2 0 0
.....	Balance			.....
2 0 0				2 0 0
	10th March 1871.			
.....	Balance in hand.			
40 0 0	*Anajee Jaduv.*—In person. Rupees forty. Ledger, page 26. Receipt Book, page	16	Current Year. Land Revenue.	
1 12 6	*Madhuv Govind.*—In person, in consequence of non-payment of instalment on proper date, as per Assistant Collector's order, communicated in the Mamlutdar's Order No. dated one Rupee and twelve annas and pies six. Ledger, page 24. Receipt Book, page 66.	17	Current Year. 1 0 0 Land Revenue. Process fee. 0 12 6 Interest. 1 12 6	
	Government.—Remittance to Talooka Treasury through Mavla Dania, as per report of this date, No. Rupees forty-one twelve annas and six pies.	18	Current Year. 41 0 0 Land Revenue. 0 12 6 Interest. 41 12 6	
	Talooka Receipt No. Ledger, page 21. (Signed) Mavla Dania.			41 12 6
41 12 6				41 12 6
.....	Balance			.....
41 12 6				41 12 6

VILLAGE FORM No. 11—*continued.*

Dr.	Name of Ledger Account, &c.	Current Number	For what year and account.	Cr.
	25th March 1871.			
.....	Balance in hand.			
214 10 0	*Adjustment of Alienated Lands.*—Value of alienated land remaining with alienees, as per separate Form, the same being debited to *Government*. Two hundred and fourteen rupees and ten annas. Ledger, page 32.	19	Current Year. Land Revenue.	
	Government.—Alienated lands; the amount having been (above) credited. Two hundred and fourteen rupees and ten annas. Ledger, page 21.	20	Current Year. Land Revenue.	214 10 0
214 10 0				214 10 0
.....	Balance.....			.....
214 10 0				214 10 0
	5th April 1871.			
.....	Balance in hand.			
15 15 0	*Farms and Sales*—			
	10 10 0 Vaghree Mecthia Jogia, in person, purchaser of the right to cultivate musk-melons in the alluvial or Batta land of the Taptee. Ten rupees and ten annas. Receipt Book, page.	21	Current Year. 15 0 0 Land Revenue 0 15 0 Local Fund. 15 15 0	
	5 5 0 Atmaram Govind in person for fruit of mango trees. Five rupees five annas. Receipt Book, page. Ledger, page 30.			
.....	Remittance to Talooka Treasury through Mavla Dania, as per report of this date No. Rupees fifteen and annas fifteen.	22	Current Year. 15 0 0 Land Revenue. 0 15 0 Local Fund. 15 15 0	15 15 0
	15 0 0 Government. Ledger, page 21. 0 15 0 Local Fund. Ledger, page 23.			
	15 15 0 Rupees fifteen and annas fifteen Cash—Silver Copper. 15 8 0 0 7 0			
15 15 0	Talooka Receipt No. (Signed) Mavla Dania.			15 15 0
.....	Balance			.....
15 15 0				15 15 0

VILLAGE FORM No. 11—*continued.*

Dr.	Name of Ledger Account, &c.	Current Number	For what year and account.	Cr.
	3rd May 1871.			
.....	Balance in hand.			
15 0 0	*Anajee Jaduv.*—Contribution by him, in person, for repairs to the village well. Fifteen rupees. Ledger, page 26. Receipt Book, page.	23	Current Year. Local Fund. Contributions by Ryots.	
20 0 0	*Madhuv Govind.*—Contribution by him, in person, for repairs to the village well. Twenty rupees. Ledger, page 24. Receipt Book, page 66.	24	Current Year. Local Fund. Contributions by Ryots.	
30 13 0	*Farms and Sales.*—From Madhuv Govind in person for the farm of removing Kunkur from Bam Kharee, Rupees thirty and thirteen annas. Ledger, page 30. Receipt Book, page.	25	Current Year. Local Fund.	
	Local Fund.—Remittance to the Talooka Treasury, through Dhedo Madhoo Jario, as per report of this date, No. Sixty-five rupees and thirteen annas. Talooka Receipt. Cash—Silver Copper No. 65 12 0 0 1 0 (Signed) Dhedo Madhvo Jario. Ledger page 23.	26	Current Year. Local Fund. 35 0 0 Contribution by Ryots. 30 13 0 Kunker.	65 13 0
65 13 0			65 13 0	65 13 0
.....	Balance			.....
65 13 0				65 13 0
	4th May 1871.			
.....	Balance in hand.			
31 0 0	Paid by Madhuv Govind in person. Thirty-one Rupees. 10 0 0 On his own account ten Rs. Ledger, page 24. Receipt Book, page 66. 21 0 0 On Anajee Jaduv's account, twenty-one rupees. 31 0 0 Ledger, page 26. Receipt Book, page.	27	Land Revenue. Current Year.	
.....	*Government.*—Remittance to the Talooka Treasury, through Dhedo Madhoo Jario, as per report of this date, No. Thirty-one rupees. Talooka Receipt No. In Silver Rs. 31. (Signed) Dhedo Madhvo Jario. Ledger, page 21.	28	Land Revenue. Current Year.	31 0 0
31 0 0				31 0 0
.....	Balance			.....
31 0 0				31 0 0

VILLAGE FORM No. 11—*continued.*

Dr.	Name of Ledger Account, &c.	Current Number.	For what year and account.	Cr.
.....	1st June 1871.			
	Balance in hand.			
0 10 0	*Anajee Jaduv.*—In person as per Assistant Collector's Order communicated in the Mamlutdar's No. , dated 187 . Ten annas.			
	Ledger page 26. Receipt book page	29	Current Year. Interest.	
	Government.—Remittance to talooka treasury, through Dhedo Madhoo Jario, as per report of this date No. , annas ten.	30	Current Year. Interest.	0 10 0
	Talooka receipt. Cash—Silver Copper. No. 0 8 0 0 2 0 (Signed) Dhedo Madhoo Jario.			
	Ledger page 21.			
0 10 0	Balance			0 10 0
				.....
0 10 0				0 10 0
.....	8th July 1871.			
	Balance in had.			
1 2 0	*Koteshwur Mahadev, Poojaree Ramdas Suntokdas.*—In person, one rupee and two annas.	31	Current Year. 0 12 0 Land Revenue. 0 6 0 Local Fund.	
	Ledger page 30. Receipt book page		1 2 0	
.....	Remittance to talooka treasury, through Bavlo Motio, as per report of this date, No.	32	Current Year. 0 12 0 Land Revenue.	1 2 0
	0 12 Government. Ledger page 21.		0 6 0 Local Fund.	
	0 6 Local Fund. Ledger page 23.			
	1 2		1 2 0	
	Talooka receipt. (Signed) Bavlo Motio. No.			
5 0 0	*Government.*—Amount of over collection paid direct from the talooka to Anajee Jaduv as per Mamlutdar's Order, dated the same being debited to the ryot's account. Five rupees. Ledger page 20.	33	Current Year. Land Revenue.	
	Anajee Jaduv.—Over collection refunded him from talooka, the same having been credited to Government account five rupees. Ledger page 27.	34	Current Year. Land Revenue	5 0 0
6 2 0	Balance			6 2 0
				.....
6 2 0				6 2 0

VILLAGE FORM No. 11—*continued.*

Dr.	Name of Ledger Account, &c	Current Number.	For what year and account.	Cr.
	12th July 1871.			
.....	Balance in hand.			
42 8 0	*Madhuv Govind.*—Remission granted at the Jummabundy Settlement to him for damage done by locusts, by debit to Government and Local Fund accounts. Ledger page 24. Receipt book page 66.	35	Current Year. 40 0 0 Land Revenue. 2 8 0 Local Fund. 42 8 0	
	Remission granted at the Jummabundy Settlement to Madhuv Govind, the same having been credited to his account. Forty-two rupees and eight annas *vide* Mamlutdar's Order, No. , dated 40 0 0 Government. Ledger page 21. 2 8 0 Local Fund. Ledger page 23.	36	Current Year. 40 0 0 Land Revenue. 2 8 0 Local Fund. 42 8 0	42 8 0
42 8 0	42 8 0 Balance			42 8 0 .....
42 8 0				42 8 0
	25th July 1871.			
.....	Balance in hand.			
65 0 0	*Village Expenses.*—Amount paid in cash from the Talooka treasury to Revenue Patel, Govind Dajee, for payment to proper parties. Sixty-five rupees. Ledger page 32.	37	Current Year. Village servants Remuneration, &c.	
	Village Expenses.—Amount paid from the talooka for payment to proper parties. *Vide* separate receipts. 30 0 0 Revenue Patel, Govind Dajee for self, for non-officiators. Rs. 20 Rs. 10 20 0 0 Police Patel, Atmaram Govind 10 0 0 Chowra Khurch to Govind Dajee, Revenue Patel. 1 0 0 Vithul Dajee, Poojaree of village god. 4 0 0 Ravania Kheema Jugta. ..... The remuneration of tulatee and havildar has been charged to the principal of the three villages in their charge. No payment in this village therefore on that account. 65 0 0	38	Current Year. Village servants. Remuneration, &c.	65 0 0
65 0 0	Ledger page 33. Balance.....			65 0 0 .....
65 0 0				65 0 0

VILLAGE FORM No. 11—*continued.*

Dr.	Name of Ledger Account, &c.	Current Number	For what Year and Account.	Cr.

Abstract for the whole year,

	Receipts.			Expenditure.		
Balance in hand...	.....			.....		
August 1870.....	83	12	0	83	12	0
January 1871.....	160	7	0	160	7	0
March 1871.....	256	6	6	256	6	6
April 1871.....	15	15	0	15	15	0
May 1871.....	96	13	0	96	13	0
June 1871.....	0	10	0	0	10	0
July 1871.....	113	10	0	113	10	0
	727	9	6	727	9	6
Balance.....	.....			.....		
Total	727	9	6	727	9	6

Details.

284 12 6 Collections as under.

Land.

	Revenue.	Sayer.	Tuccavee.	Interest.	Total.
1868-69	....	....	5 0 0	....	5 0 0
1869-70	5 0 0	....	....	....	5 0 0
1870-71	268 6 0	5 0 0	....	1 6 6	274 12 6
	273 6 0	5 0 0	5 0 0	1 6 6	284 12 6

90 0 0 Payments direct from the Talooka Treasury.

Tuccavee.	Over-collections.	Villages Expense.
20 0 0	5 0 0	65 0 0

256 10 0 Adjustments

214 10 0 Alienated lands.
40 0 0 Remissions.
2 0 0 False coin.

256 10 0

96 3 0 Local Fund.

93 11 0 Cash Receipts.
27 14 0 One-anna Cess.
30 13 0 Kunker fees.
35 0 0 Contribution by Ryots.

93 11 0

2 8 0 Remissions.

96 3 0

727 9 6

Date of preparation.

(Signed)
Patel.
Tulatee.

(Signed)
1st Carkoon.

(Signed)
Mamlutdar.

REMARKS ON FORM No. 11.

1. This Form is placed subsequent to the General Abstract of Lands and Revenues, because in theory the receipts and debits, which are to be recorded in it day by day, and thence carried to the ledger, do not commence until the amounts to be levied have been fixed by competent authority. In practice, however, certain items, such as sale proceeds of grass and recoveries of revenues of past years, often begin to come in during the monsoon, or before the inspections are completed, and sometimes even one or more instalments have been collected before it is possible to do the Jummabundy.

2. In this Form all unnecessary adjustment entries, such as the Jummabundy Settlement, have been omitted, and only such retained as cannot be posted into the Ledger direct from any of the other Forms. When village expenses are entirely paid direct from the Talooka, and not through the Patel, they need not be passed through this Day Book, if it be desired to save the trouble of entering them ; but in such a case their retention in the village expenses account of the Ledger seems desirable.

VILLAGE FORM No. 12.

Ledger, Page 24-25.

Ryot's
Madhuv Govind, inhabitant of Mouze

32 3 0 Day Book, page 56, 10th January 1871. Paid in person.
5 0 0 Balance of 1868-69 Tuccavee.
5 0 0 Balance of 1869-70 Land Revenue.
22 3 0 Current year.
15 0 0 Land Revenue.
5 0 0 Sayer for Date trees.
2 3 0 One-anna Cess.
22 3 0
32 3 0 Rupees thirty-two and annas three.
(Signed) Patel.
Tulatee.

5 0 0 Day Book, page 57, 11th Jan. 1871. Land Revenue of the current Year. Paid in person
(Signed) Patel.
Tulatee.

1 12 6 Day Book, page 58, 10th March 1871. Paid in person.
0 12 6 Interest.
1 0 0 Process fee.
1 12 6 Rupee one, annas twelve and pies six.
(Signed) Patel.
Tulatee.

20 0 0 Day Book, page 60, 3rd May 1871. Contribution for building a village well. Local Fund. Paid in person.
(Signed) Patel.
Tulatee.

10 0 0 Day Book, page 60, 4th May 1871. Land Revenue of the Current Year. Paid in person.
(Signed) Patel.
Tulatee.

42 8 0 Day Book, page 62, 12th July 1871. Remission at the Jummabundy Settlement
40 0 0 Land Revenue.
2 8 0 One-anna Cess.
42 8 0 Rupees forty-two and annas eight.
(Signed)

111 7 6 Details.

Patel.

81 7 6 Current year. Tulatee.

71 0 0 Land Revenue
31 0 0 Net receipts.
40 0 0 Remissions.
71 0 0

0 12 6 Interest.
5 0 0 Sayer for Date trees.
4 11 0 One-anna Cess.
2 3 0 Net receipts.
2 8 0 Remission.
4 11 0
81 7 6

5 0 0 Tuccavee of 1868-69.
5 0 0 Balance of 1869-70 Land Revenue.
20 0 0 Contributions by ryots.
111 7 6

5 5 0 Balance.

116 12 6 Rupees one hundred and sixteen, annas twelve, and pies six.
(Signed)
Patel.
Tulatee.

This Receipt Book has been examined in the presence of

FORM No. 12.

No. 3 of Ledger Account.

Book.

in Talooka *Zilla*

10 0 0 Balance of last year.
5 0 0 Tuccavee for 1868-69.
5 0 0 Land Revenue for 1869-70.
10 0 0

[Rent-roll.

86 12 6 Amount due as fixed at the Jummabundy Settlement for the current year, as per
76 0 0 Land Revenue.
70 0 0 Assessment on cultivated land.

No.		Acres.	Rs.
1	Garden land ...	4	20
3	Dry-crop land ...	2	4
6	ditto ...	3	6
9	Garden land	4	20
10	Rice land	1	20
		14	70

Details.

	No.	Acre.	Rs.
Dry-crop land	2	5	10
Garden land	2	8	40
Rice land	1	1	20
	5	14	70

6 0 0 Items other than cultivated lands.
5 0 0 Assessment imposed on one acre of waste culturable land No. 13, unauthorisedly occupied by cutting the grass in it, as per statement of disputed cases.
1 0 0 Assessment.
4 0 0 Four times the assessment as fine.
5 0 0
1 0 0 Process fee for arrears of instalment.
6 0 0
76 0 0

5 0 0 Sayer for 50 date-trees at Rupees 10 per hundred.

81 0 0 Detail of Increase and Decrease.
51 0 0 Last year Land Revenue including date-trees on acres 8.
30 0 0 Increase in the Land Revenue for current year.
24 0 0 Cultivated land.
20 0 0 Culturable waste taken up as per his agreement, dated , No. 1, acres 4.
4 0 0 Transferred from the name of Kirparam Dajee as per his agreement, dated 187 No. 3, acres 2.
24 0 0
6 0 0 Items other than cultivated land.
5 0 0 Five times the assessment on land No. 13, for grass cut as per statement of disputed cases.
1 0 0 Process Fee.
6 0 0
30 0 0
81 0 0

5 0 0 One-anna Local Fund Cess on Rs. 80. *
0 12 6 Interest for arrears of instalment from to at half a pie per rupee per diem.
86 12 6 Details.
44 4 6 Amount to be collected.
42 8 0 Remissions for one year on account of his crop having been damaged by locusts (including One-anna Cess) as per Asssistant Collector's Order in statement of disputed cases.
86 12 6

20 0 0 Contribution for constructing the village well, to be recovered as per his Kubulyut.

116 12 6 Rupees one hundred and sixteen, annas twelve, and pies six.

(Signed) Patel. Tulatee.

the ryot, who has nothing to say against it. Date 187

(Signed) Examining Officer.

* Under recent orders the cess is not levied on fines imposed under the Survey Act.

REMARKS ON FORM No. 12.

1. The debit side of this receipt book is copied from the ledger, and should be written up at the same time as that book, or immediately afterwards, that each ryot may know in good time what he has to pay. Items of additional revenue should be added whenever they arise.

2. The credit side entries must each be written up and signed at the time the payments are received.

3. The orders of Government regarding the examination of these receipt books, by comparison with the ledger and the *vivâ voce* statements of ryots as to how much they have paid, are most stringent. Such examinations should be made by Assistants and Deputies during their tours without previous warning, and sometimes at villages distant from their camps. Soon after the payment of an instalment is the most favourable time to choose. The talooka general duty Carkoons are required to examine these books together with the other accounts, and the Mamlutdar or 1st Carkoon also must test a certain percentage.

4. An examining officer should sign each receipt book which he examines and should also make a memorandum at the end of No. 5, stating (by their numbers) which ledger accounts he has verified.

VILLAGE FORM No. 16.

VILLAGE

STATEMENT of Population and Resources of the village of

2 *Hamlets*—1 *Uninhabited;*

No.	Name and Caste of the Head of the House or Family.	No. of Houses.			Human Beings.									
					Adult Males.		Adult Females		Boys.		Girls.		Total.	
		Of the better sort.	Of the inferior sort.	Of the worst sort.	Able to read and write.	Unable to read and write.	Able to read and write.	Unable to read and write.	Under instruction.	Not under instruction.	Under instruction.	Not under instruction.	Able to read and write.	Unable to read and write.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Rama Dewa Koonbee	1	2	1	3	1	...	3	2	1	1	2	6	7
2	Mugun Mohun Koombhar	2	...	3	2	1	1	2	2	3	1	4	6	10
	Total...	3	2	4	5	2	1	5	4	4	2	6	12	17
	Preceding year...	2	3	4	6	2	2	4	3	5	2	7	13	18
	Decrease...	...	1	...	1	...	1	...	...	1	...	1	1	1
	Increase...	1	...	...	...	...	...	1	1	...	...	...	...	...

FORM No. 13.

*Talooka*_____ *Zilla*_____ *A.D.* 1870-71.

1 *Inhabited.*

	CATTLE AND THEIR QUADRUPEDS.									PLOUGHS.		CARTS.	
Total number of children who have been vaccinated.	Bullocks.	Cows.	Buffaloes.		Horses.	Mares.	Foals.	Asses.	Sheep and Goats.	With two Bullocks.	With four Bullocks.	Riding-carts.	Carts used in carrying loads.
			Female.	Male.									
16	17	18	19	20	21	22	23	24	25	26	27	28	29
...	6	2	4	1	1	1	2	...	...	3	...	1	2
..	2	2	2	1	...	...	...	25	...	1	...	...	4
...	8	4	6	2	1	1	2	25	...	4	...	1	6
...	5	6	4	3	...	2	1	20	...	2	1	...	5
...	...	2	...	1	...	1	...	...	...	...	1	...	...
...	3	...	2	...	1	...	1	5	...	2	...	1	1

Date.

(Signed)

Patel.

(Signed)

Tulatee.

REMARKS ON FORM No. 13.

This form should be filled in by the village accountant with the assistance of the Patel, at the close of each year; that is, about July 31st, unless there should on any occasion be special instructions for a different date, as that is the time when all classes are usually found at their homes. The form so filled in belongs to the records of the year just expiring, and may be tested by No. 14 of that year—*e.g.*, a census taken on July 31st 1870, belongs to the year 1869-70, and not to 1870-71.

2. Houses constructed of stone or burnt bricks, with tiled, choonamed, or iron roofs, should be classed as houses of the better sort; houses whose outer walls are of mud, sun-burnt bricks or planking, whatever the description of roof, should be considered as of the inferior sort; houses with sides of bamboos, reeds, grass, or similar materials, will be termed of the worst sort. The two latter classes together correspond with the second of the classes prescribed for the Imperial census of 1871. Children are to be entered as such till they have completed their eighteenth year.

3. In districts in which any particular species of animals which is not shown in this form—such as camels or mules—may be numerous, extra columns may be inserted for them, with the sanction of the proper authority.

4. The totals of this form with the comparison with the previous year, excess and decrease, should be extracted and forwarded to the Mamlutdar by August 10th.

5. The columns of "under instruction" are intended for such children only as attend a school or college, or are under private tuition. Children under instruction should be considered as "able to read or write."

6. The village officers are required to keep for the Vaccination department a register in the following form :—

No.	Child's name.	Father's name, surname and place of residence.	Caste.	Sex.		Age.		Date of Vaccination.	Signature of Vaccinator.
				Male.	Female.	Above one year.	Under one year.		

This should be filled in, as the vaccinator conducts his operations, by the Patel or accountant, or by the vaccinator if the latter be absent and the former cannot write. In either case, the vaccinator must sign it at the same time in the last column. An extract of the totals should be sent monthly by the village officers to the Mamlutdar for transmission to the Divisional Superintendent of Vaccination.

VILLAGE FORM No. 14.

Register of Births and Deaths in the Village of _____ *Talooka* _____ *Zilla* _____ *A.D.* 1870-71.

DEATHS.									BIRTHS.						
No.	Date.	Names.	Caste.	Age.	Cause.	Males.	Females.	Remarks when death is caused by small-pox.	Boys.	Girls.	Date.	Name of child born, with its father's and grandfather's names.	Caste.	No.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	1870.										1870.				
1	Jan. 5th ...	Kusun Morar.....	Koonbi..	25	Small-pox.	1	...	More than one year old at time of vaccination.	1	...	Jan. 8th ...	Narun, son of Bhana Mukun.	Koonbi .	1	
2	Do. 10th.	Narun Lala.....	Koom-bhar.	10	Cholera ...	1	...	.....	...	1	Do. 15th .	Not named, daughter of Mukun Doolubh.	Kachhia.	2	
3	Do. 15th.	Mukun Kishore...	Koonbi..	8	Small-pox .	1	...	Less than one year old when vaccinated.	...	...	.....	.....	.....	...	
4	Do. 20th.	Baee Jumnee, wife of Lala Ganda..	Kolee ...	11	Small-pox.	...	1	Never vaccinated.	...	...	.....	.....	.....	...	

Date. (Signed)

Patel.

(Signed)

Tulatee.

REMARKS ON FORM No. 14.

This Form is to be punctually filled in by the Police Patel of the village, or, if he cannot write, by the village accountant or other competent person, under his instructions.

2. The monthly abstract is to be drawn up by the accountant, and forwarded punctually to the Mamlutdar at the beginning of the month.

3. No causes of death should be entered in column 6 of this form, except those contained in the monthly abstract. The remarks on vaccination in column 9 are to relate solely to the four heads given in columns 25 to 32 of the abstract. All castes are to be given in detail in column 4 of the form, but they are to be reduced in the abstract to the general heads there shown.

4. Infants born dead must appear in both the births and the deaths' side of this form, and in both column 87 or 88 and column 110 or 111 of the abstract.

MONTHLY ABSTRACT OF VILLAGE FORM No. 14.

Monthly Abstract of Village Form No. 14

Talooka _____ *Zilla* _____ 1870-71.

Day, month and year.	Deaths.																				
	By Races or Castes.																				
	Christians.						Hindoos.						Mussulmans.		Parsees.		Others.		Total.		
	Europeans.		Eurasians.		Native Converts.		Of Caste.		Of low Caste.		Jains.										
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

N.B.—In the column of remarks the Village Officers should record the total number of cholera cases which and last cases in such month.

DEATHS—*continued.*

BY CAUSES.

Cholera.		Small-Pox.								Fever.		Bowel Complaint.		Accident or Violence.						
		Vaccinated when not 1 year old.		Vaccinated after the age of 1 year.		Never Vaccinated.		Vaccination unknown or uncertain.						Drowning.						
														Suicidal.						
														Wells.		Tanks.		Other Places.		
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	

may have occurred in the village in the course of the month as also the dates of the in

10 v A*

76 *a*

DEATHS—*continued.*

By Causes—*continued.*

Accident or Violence—*continued.*

Drowning—*continued.*												Poisoning.						Hang-	
Accidental.						* Otherwise.													
Wells.		Tanks.		Other places.		Wells.		Tanks.		Other places.		Suicidal.		Accidental.		Otherwise.*		Suicidal.	
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62

* These columns are intended for deaths which may, under

DEATHS—*continued.*

By Causes—*continued.*

Accident or Violence—*continued.*

ang.				Wounding.															
Accidental.		Otherwise. *		Suicidal.		Accidental.		Otherwise. *		Wild-beasts.		Snake-bites.		Other Accidents or Violence.		Total.			
Males.	Females.	Males.	Females.	Males,	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	
63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	

judicial investigation be held to have been homicidal.

DEATHS—*continued.*

By causes—*continued.*					By Ages.															
Other Causes.		Total.			Born Dead.		Not exceeding 1 year.		1 to 6 years.		6 to 12 years.		12 to 20 years.		20 to 30 years.		30 to 40 years.	
Males.	Females.	Males.	Females.	Total.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.		
82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		

*showing Births and causes of Deaths in the Village of*_____

DEATHS—*continued.*									BIRTHS.			REMARKS.
BY AGES—*continued.*												
40 to 50 years.		50 to 60 years.		Above 60 years.		Total.						
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	Males.	Females.	Total.	
101	102	103	104	105	106	107	108	109	110	111	112	113

Date,

(Signed) Patel.

(Signed) Tulatee.

VILLAGE FORM No. 15.

Register of Water Supply. *Village*_____ *Talooka*_____ *Zilla*____ 1870-71.

4	Wells—		With Steps. Within village site.		Without Steps.
	2	Near the house of	1		1
	1	In the Wara of	1		0
	3		2		1
	1	In the field of	0	being Survey No.	1
	4		2		2
2	Tanks.	1 Within Village Site.....	1	Without the Village near Survey No.	
„	Dams across rivers with aqueducts		„	Pucka „	Kutcha.
„	"Dhekoodees" or water lifts.				
„	Kutcha Wells.				
„	Rivers and Streams or Springs.				
6					

Summary.

5 Last year 2 Tanks 3 Wells „ „ Decrease 5 Balance.
1 Increase of one well built in the field of Survey No.

Date (Signed)

Patel.

(Signed)

Tulatee.

REMARKS ON FORM No. 15.

This form is to be made out at the same time as Form No. 13, and a copy of it should be forwarded to the Mamlutdar together with the abstract of that Form.

VILLAGE FORM No. 16.

VILLAGE

Statement of Crops and Produce _____ *Village* _____

Survey No.	Name of Field.	Area and Produce of															
		Khureef.										Ruvee.					
		Rice.		Cotton.				Joowar.		Total.		Wheat.		Barley.		Castor Oil Seeds.	
				Exotic.		Indigenous.											
		Area in acres.	Produce in Maunds of 82 seers each.	Area in acres.	Produce in Maunds of 82 seers each.	Acres.	Maunds.	Acres.	Maunds.	Acres.	Maunds.	Acres.	Maunds.	Acres.	Maunds.	Acres.	Maunds.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Kheejudecoo	5	20	...	...	...	...	1	10	6	30	...	...	...	...	1	10
2	Chovad	...	...	1	4	2	6	1	5	4	15	...	...	...	...	...	...
	Total.....	5	20	1	4	2	6	2	15	10	45	...	...	...	...	1	10
	Details—																
	For consumption in village	...	8	...	...	...	1	...	12	...	21	...	...	...	...	...	2
	For Export	...	12	...	4	...	5	...	3	...	24	...	...	...	...	...	8
	Total.....	5	20	1	4	2	6	2	15	10	45	...	...	...	...	1	10

NOTE.—The Maund to be used is that of 82 seers of 40 Rupees weight each.

FORM No. 16.

*Talooka*_____ *Zilla*_____ *A.D.* 1870-71.

CULTIVATED LANDS.																IRRIGATED LANDS.	
		Two Fusli.															
Total.		Sugar-cane.		Vege-tables.		Plan-tains.		Totals.		Deduct lands twice cropped.	Balance Acres.	Total produce in Maunds of 82 seers each.	Fallows.		Total Area of Land.	How irrigated, whether by canal, tank, well, or otherwise.	Area irrigated
Acres.	Maunds.	Acres.	Maunds.	Acres.	Maunds.	Acres.	Maunds	Acres.	Maunds.								
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
1	10	...	...	...	...	...	...	...	...	1	6-0	40	4	2	12-0	By tank	5-0
...	...	2	5	0-20	2	...	...	2-20	7	...	6-20	22	...	8	14-20	By well	2-0
																Aqueduct from dam across river.	0-20
1	10	2	5	0-20	2	...	...	2-20	7	1	12-20	62	4	10	26-20		7-20
...	2	...	...	...	2	...	...	...	2	...	.....	25	...	...	.....		.....
...	8	...	5	...	...	...	...	...	5	...	.....	37	...	...	.....		.....
1	10	2	5	0-20	2	...	...	2-20	7	1	12-20	62	4	10	26-20		7-20

Date.

Details.

Irrigated by Canal.....	.....
,, otherwise.....	7-20
Not irrgated	19- 0
	26-20

(Signed) Patel.

(Signed) Tulatee.

FRUIT-TREES.

Name of Tree.	Government.		Private in Government Land.		Total.	
	Number.	Maunds of 82 seers each.	Number.	Maunds of 82 seers each.	Number.	Maunds of 82 seers each.
37	38	39	40	41	42	43
Mango-trees	50	100	100	200	150	300
Tamarind trees.....	2	6	5	15	7	21
Names of other trees when any.....	...	...	...	...	...	...
Total.....	52	106	105	215	157	321
For consumption in Village	...	60	...	150	....	210
For Export.....	...	46	...	65	...	111
Total.....	52	106	105	215	157	321

REMARKS ON FORM No. 16.

This form is intended to supply certain information for the Collector's Jummabundy Report to the Revenue Commissioner, and also most of the materials for the Irrigation Returns required by the Government of India.

2. The greater portion of this return will be filled in at the same time as the Inspection Returns (Nos. 2, 3, and 4). Later crops should be added when they are ripe. Land which is cropped twice in the year or oftener will of course be repeated, but the excess area must be afterwards carefully deducted in column 29. As many cultivation columns should be made as there are kinds of crops.

3. At the close of the year (July 31st), the Accountant should fill in the columns subsequent to those for cultivation (*i.e.*, columns 29 to 41 in *this* illustration), cast up the totals and frame the abstracts at the foot, and send a copy of totals and abstracts to the Mamlutdar.

4. When there may happen to be a special water-rate levied over and above the Land Revenue assessment, an additional column headed "Public Works Revenue from Irrigation" should be added between columns 36 and 37, and the total amount shown in the details at foot. A similar addition must be made in all the previous papers containing demands.

5. This form, and those derived from it up to the Huzoor, are not intended to embrace alinated lands.

VILLAGE FORM No. 17.

Inward and Outward Correspondence Register _____ *Village* _____ *Talooka* _____ *Zilla* _____ 1870-71.

Village Number.	From whom received or to whom written.	Number and date of Inward papers.	Substance of Inward papers.	Copy of Outward papers.	Reference to subsequent correspondence, if any.	File in which recorded.
1	2	3	4	5	6	7
1	Report to the Mamlutdar of Mandvee.	.....	.....	To Mamlutdar Saheb— Narun Shunker has encroached on assessed unoccupied land. I request that a Carkoon be deputed and Assessment ordered to be levied. Despatched 5th August 1870.	Current year below No. 2.	
2	Mamlutdar's endorsement on Gunput Nuthoo's Petition.	8th August 1870, No. 55.	Received 9th August 1870, calling for report as to whether the land from which Petitioner wants to remove earth is assessed land.	To Mamlutdar Saheb— The land which the Petitioner applies for is unassessed waste land. Despatched 10th August 1870.	.....	
No. 1 of current year.	Mamlutdar Saheb's endorsement below Report.	25th August.	Received 26th August 1870, ordering that five times the Assessment on the whole number partly encroached upon by Narun Shunker should be levied till he relinquishes it.	Reply— Five times the Assessment has been levied as desired. Despatched 26th August 1870.	.....	
3	From the Mamlutdar Saheb.	25th August, No. 56.	Received 25th August 1870. Regarding the amount of the Local Fund Cess to be levied and the parties from whom it is leviable.	Copy of the Circular taken and placed on the file. The original forwarded to the Tulatee of Pali. Despatched 26th August 1870.	.....	Circular.

REMARKS ON FORM No. 17.

This form will mostly explain itself. Both Inward and Outward papers of all kinds are registered in it, and replies are written opposite the registry of the papers calling for them respectively. The Accountant has one current number which he gives to all papers in succession. When a paper or correspondence comes back a second time it is still designated by its original number. The file in which papers to be retained are put away is shown at the last.

2. When an Accountant makes a remittance to the Talooka Treasury, he should send with it a report, to be registered in this form, in which the nature of the receipts composing the remittance is made should be specified. The receipt which comes to him from the Talooka should be filed in the Miscellaneous file (Form 18C), and quoted in the credit entry in the Day Book.

3. The Accountant, whenever he sends notices for defaulters to the Mamlutdar for sanction and signature, should append to his report a list of them in the subjoined form :—

No.	Name.	Amount due.	Date of Notice.	Date of Service.	Date of Payment.	REMARKS.
1	2	3	4	5	6	7

The first three columns will be filled in by the Tullati at the first, the fourth by the Mamlutdar, the 5th and 6th by the Accountant. If a man should pay before the notice reaches him, column 5 will be blank, and the notice should be cancelled in column 7 by the Mamlutdar, to whom the list should be sent for information before it is filed by the Accountant.

4. A similar course should be pursued regarding sales of fruit, dry wood, and other items of Miscellaneous Land Revenue, the list specifying the nature of item and the amount to be recovered. The Mamlutdar will append his sanction, with the date thereof.

VILLAGE FORM No. 18.

A.

*Index to the File of Circular Orders—Village*_____ *Talooka* _____ *Zilla*_____ *from* 1870-71.

Current Number.	Number in the Inward and Outward Register.	Year.	SUBJECT MATTER.	Number of enclosures.
1	20	1869-70.	Regarding the levy of the Local Fund Cess on the total assessment of alienated lands except those belonging to village servants useful to Government	1
2	15	.....	Assessed unoccupied lands should not be given out without putting the right of occupancy to sale by auction	1
3	40	.....	Rules regarding the examination of Boundary marks, with map...	2

Three papers in all. Dated August 1871.

(Signed)

Tulatee.

B.

*Index to the File of Relinquishments of Occupancy, Kuboolyats, and Transfers in the Village*_____ *Talooka*_____ *Zilla*_____ *for the year* 1870-71.

Current Number.	Names of Holders.	Relinquishments of Occupancy.		Kuboolyats.		Transfers.		
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	
1	2	3	4	5	6	7	8	
1	Madhuv Govind	...	...	4	20	...	...	
2	Anajee Jaduv	12	40	...	...	...	...	
3	Kirparam Dajee	...	...	...	...	9	54	
	Anajee Jaduv							
4	Kirparam Dajee	...	...	...	...	2	4	
	Madhuv Govind							
5	Anajee Jaduv	...	...	3	6	...	...	
	Total.....	12	40	7	26	11	58	

Five papers in all.

Dates

(Signed)

Tulatee.

(Signed)

Examining Carkoon.

(Signed)

Mamlutdar

C.

Index to the File of Miscellaneous Papers _____ *Village* _____ *Talooka* _____ *Zilla* _____ *Year* 1870-71.

Current Number.	Number in the Inward and Outward Register.	Year.	Subject Matter.	Number of enclosures.
1		1869-70.	Informing that the date trees in the occupancy of Narun Gunesh have been resumed and desiring that the assessment on them be collected	2

papers in all. Out of the total papers belonging to the current year's Inward and Outward Register, papers have been filed in the file of Circular Orders.

Date

(Signed)

Tulatee.

REMARKS ON FORM No. 18.

The documents which pass through an Accountant's hands are usually of three kinds—(1) circulars, which he requires to keep constantly by him for guidance; (2) razeenamas, kuboolyats, and transfers, which are deeds conveying title, and therefore of permanent value, but which are rarely required in the village after the current year, and therefore go to the Talooka record room after the usual time; (3) miscellaneous reports of ephemeral interest or value.

2. Three files should be kept by the Accountant, in which the above three kinds of papers should be filed on receipt, the fact being noted in column 7 of Form No. 17. Three indexes, in the Forms A, B, and C given under this number, should also be punctually written up.

3. When the razeenamas, &c., have been tested by the Mamlutdar at the time of the Jummabundy, by comparison with both the other village forms and the register of such documents at the Talooka Kutcherry (Talooka No. 31), the Mamlutdar should countersign Index B.

4. At the expiration of one year subsequent to that to which they relate the file of razeenamas, &c., and the miscellaneous file, with their Indexes, should be sent to the Talooka record-room, but the Circulars file should be retained for current use for at least some years, or until the orders it contains have become obsolete. The two files sent to the kutcherry are usually permanently preserved, but there is no objection to the destruction under proper sanction of the miscellaneous papers in accordance with the orders quoted at page 7.

PART II.

TALOOKA ACCOUNTS.

PART II.

TALOOKA ACCOUNTS.

Introduction.

The Revenue accounts of a Talooka may be said to comprise three distinct classes of papers. The first includes all which have an immediate or direct connection with the receipt, payment, or adjustment of cash; the second consists of tabular statements, framed with the view of ascertaining and elucidating the Talooka Jummabundy, or Government demand, and watching its realisation; the third is the province of general statistics concerning the wealth and resources of the Talooka, the definition of properties, the agency of Government for collecting its dues, *etc.*

2. Under the first of these classes the principle is that the accounts are unclassified,— that is, transactions are merely described in plain language,— and it is left to the account department, at the Collector's Huzoor, to decide under which technical head of account each item must be ranged in order. There is, consequently, no general Talooka Ledger, but only a Talooka Day Book—the one great record into which all transactions are eventually brought, and from which they are communicated to the Huzoor.

Class I.

3. The transactions of a Talooka are, however, so extensive, and the number of the same kind in one day is sometimes so considerable, that if all were brought individually into the Day Book, it would become so cumbrous and involved as to make the prompt extraction of the day's results for transmission to the Huzoor, or any efficient control over heads of charge and receipt, an impossibility. Each head of importance has, therefore, a separate register of its own, usually in a tabular form, in which every individual item is shown, but from which only the day's totals are every evening transferred to the Day Book. These registers may, therefore, be termed "expansions" of the Day Book.

4. These expansions will be observed to be of three kinds. The first, comprising Forms 2 to 7, relate principally to receipts, from some of which, however, refunds occur; the second, Forms 8 to 15, are payments, a portion of which is occasionally recredited;

the third, Forms 16 to 18, are Stock accounts of certain articles kept for sale, with the issues of them in return for cash and the disposal of the same. In cases where Regulations and Acts or other books are supplied for sale, an additional Stock account of a simple nature must be kept for them, but it has not been thought necessary to prescribe any special form.

5. It has been stated above that there is no Talooka Ledger because there are no classified accounts. There are, however, a few individual heads of account, namely, Revenue, and Village, Talooka, and miscellaneous fixed allowances, which are of so important a nature, that Ledgers of them individually (Forms 19 to 22) are indispensable, in order to ensure demands being recovered, arrears duly paid, &c. These ledgers are merely ancillary to the "expansions" to which they respectively relate (Nos. 2, 10, 11, and 12,) and have no connection with the Day Book.

6. The only remaining Forms belonging to the first class are Nos. 24 and 25, which may be said to be subordinate to No. 17, since they relate to a stamp vendor's disposal of the stamped paper which he has received as recorded in that Form.

Class II.

7. In the second class, the first paper is the Summary of village revenues (No. 27), which is compiled from the General Abstracts of Lands and Revenues of all the villages in the Talooka (Village Form No. 10). In order to test the alienations shown in it, and bring to light any unauthorised charges, the Alienation Register (No. 26) is prepared. From No. 27 thus verified, and in part from No. 19 and 26 also, is next framed the Jummabundy Talebund, No. 28, or general abstract of the whole lands of the Talooka, how they are held and what is due to Government for them. This is to the Talooka what the Village Form No. 10 is to the village. Finally, any remissions which it may have been found necessary to make, and any balances outstanding at the end of the year, are shown in detail in Forms 29 and 30, with the reasons in each case.

Class III.

8. The third class has in this work been illustrated by only three Forms. The first has for its object the control of the cost of the revenue collecting and administering establishments as compared with the cash proceeds;

the second, the maintenance of the great system of definition of property by boundary marks; and the third, the recording of the progress of the Talooka in respect of population and resources under the influence of British rule.

9. The following synopsis may be an assistance in comprehending the above explanation of the various accounts:—

Class I.

1		Talooka Day Book.
2	Receipts.	Detailed Revenue Receipt Book.
3	Receipts.	Forest Collections Book.
4	Receipts.	Income Tax Collections Book. (*In abeyance.*)
5	Receipts.	Day Book of Fees for copies under Act VIII., 1871.
6	Receipts.	Deposit Register, Revenue.
7	Receipts.	Ditto Judicial.
8	Payments.	Talooka Pay Abstract.
9	Payments.	Village Pay Abstract.
10	Payments.	Village Servants and Expenses Book.
11	Payments.	Talooka Officers' Allowances Book.
12	Payments.	Miscellaneous Allowances Book.
13	Payments.	Permanent Revenue and Magisterial Advances Book.
14	Payments.	Daily Detail Book of Magisterial Expenses.
15	Payments.	Tuccavee Advances Book.
16	Stock Accounts.	Opium, Day Book of Sales.
17	Stock Accounts.	Stamped Paper, Day Book of Sales.
18	Stock Accounts.	Stamps, Day Book of Sales.
19	Ledgers.	Annual Abstract of Talooka Revenue Demands, Payments, and Balances.
20	Ledgers.	Ledger (or Peta Khatawahee) of Village Allowances.
21	Ledgers.	Ditto of Talooka Officers.
22	Ledgers.	Ditto of Miscellaneous Allowances.
23 *	Ledgers.	*Ledger of Advances to Stamp Vendors and repayments.*
24		Stamp-vendor's Day Book of Stamped Paper.
25		Ditto Issue Book of papers.

Class II.

26	Alienation Register, with increase and decrease.
27	Mouzawar Terij, or Summary of Village Revenues.
28	Jummabundy Talebund, or Talooka General Abstract.
29	Statement of Remissions with reasons.
30	Ditto of Outstanding Balances of Land and Sayer Revenue and Tuccavee, with reasons.
31	Index of Resignations, Leases, Transfers, and Successions.

Class III.

32	Statement of Revenue Collecting Establishments.
33	Ditto of Condition of Boundary Marks.
34	General Statistical Return of the Talooka.

* This Form is in abeyance under the present system of sales.

10. The above are all which it is considered can strictly come within the designation of Revenue *Accounts*. There are, however, various returns, designed to regulate the revenue administration, which are submitted by the Mamlutdar to the Collector, who compiles them for transmission to the Revenue Commissioner. These will be referred to more particularly when considering the Huzoor Accounts.

11. Moreover, there are certain registers in every Talooka which are kept for independent objects, but may not unfrequently be referred to with advantage for the purpose of checking entries in the cash accounts and Jummabundy papers. The Registers of Summary Settlement Sunnuds, of Land and Allowances of Hereditary Officers (Regulation XVI. 1827, Section 19), of rights of Patels and Koolkurnees to serve in rotation (G. R. No. 3014, of August 22nd, 1866, N. R. H., p. 357-9), are among those referred to. It would obviously be beyond the scope of this work to give the forms of these.

12. Again, there are a variety of general returns which the Mamlutdar is occasionally or periodically required to frame from the information received from the village accounts and other sources, and to transmit to the Collector, who compiles them for the Irrigational, Sanitary, or other special Departments. These returns often contain much which may be of use to the thoughtful Revenue Officer, and afford to him, as to the Magistrate, many hints for improvements in the Executive, but their forms are not shown here, as they are at most only germane to the Revenue Department, and are liable to not unfrequent modification by Government, or the heads of the Departments to which they appertain.

13. Finally, it is scarcely necessary to add that such subjects as the Register of Dead Stock, Inward and Outward Correspondence Registers, the elaborate Indexes of the Talooka Record Room, which concern all Departments, and not the Revenue only, and are fully treated of elsewhere, have been considered to have no place here. The subject of Local Fund Expenditure has been omitted as unconnected with Revenue Accounts. Disbursements will appear in

the Day Book, and such special returns will be rendered as may from time to time be prescribed by Government in the Public Works Department.

14. All account books are authenticated by seals stamped on every page, and an endorsement at the end of the book stating the number of stamped pages, with the view of preventing fraudulent abstraction of pages and falsification of the accounts. The only exception to this is in the case of books furnished from Bombay with machine ruled forms and printed paging, which are considered to be sufficiently protected thereby. Forms Nos. 1, 6, and 7 are usually of this description. The remaining books are stamped by the Mamlutdar with the Talooka seal, excepting Forms Nos. 16, 17, 18, 20, 21, and 22, which, in many Collectorates at least, are impressed with the Collector's seal at the Huzoor.

15. The examination of the Talooka accounts is necessarily one of the most important duties of the Assistant or Deputy Collector in charge of the Talooka. The orders of Government are, that he shall spend not less than a fortnight in each season at the Talooka, and a week at the Mahal town of every Talooka in his charge. His examination ought, except where the distances are unusually great, to take place on two occasions, early and late in the season; the first being that of a complete examination, and the second devoted chiefly to ascertaining that all irregularities detected on the first, or intermediately, by the Collector or Revenue Commissioner on tour, have been carefully rectified. The Collector is required to visit a fair proportion of his Talookas each year, in such order that no Talooka may be unvisited for two seasons consecutively, and encamping long enough for thorough examination of the accounts and comparison of Huzoor No. III. He is also personally to do the Jummabundy of one of the Talookas in each Assistant's charge, except in certain cases (supra, page 4).

16. The first step in examination is the treasury, to ascertain whether the balances of (1) cash and notes, (2) stamped papers and stamps, (3) opium, are correct according to the books; (4) whether the standing orders regarding the custody and distribution of Treasure are obeyed.

17. The next step is to ascertain whether the financial books are accurate, that is, whether they tally with each other. Thus, all the "expansions of the Day Book" (Forms Nos. 2 to 18) must tally *in extenso* with the lump entries in the Day Book, and all the petty Ledgers (Forms Nos. 19 to 22) must accord with their respective books (Forms Nos. 2, 10, 11, and 12).

18. After this, the Jummabundy papers, as the standard by which the revenue receipts are regulated, must be thoroughly gone into. In this case, as in that of the village accounts, a variety of modes of test will occur to different officers in the course of their experience. Some have been mentioned in this work in the explanations of individual Forms. The examiner will of course see that all the Jummabundy papers (Forms 26 to 31) agree with each other. He should also specially test them by the accounts of a few villages selected at random, and by verifying a certain number of the orders quoted as authority for alienations, remissions, auction sales, adjustments, etc.

19. The next step should be to ascertain that the amounts due have been fully and regularly collected, for which purpose the memoranda of instalments sent in by the village Accountants, and their chulans of remittances, should be looked into. Similarly, the miscellaneous receipts, appearing in Forms Nos. 3 to 7, should be tested by chulans, yadees, or other papers transmitting or authorising. The Huzoor Form No. 3 must also be compared with the Talooka accounts, as required by Government, (infra page 291). The general receipts, likewise, should be looked into as far as may be practicable in various ways.

20. The disbursements must also be looked into, as to whether pay and batta are correctly charged, under the prescribed certificates, and receipts taken; whether deposits are returned to the right parties; petty magisterial and advance expenses duly authenticated; and, above all, whether the allowances (Forms Nos. 10 to 12 and their corresponding Ledgers Nos. 20 to 22) are correctly and regularly written up, paid at the proper times, subjected, when necessary, to deductions, and struck off when forfeited by lapse of time (Arrears Rules, N. R. H. p. 403-5).

21. The stock accounts also should engage attention, especially to see that false wastage of opium is not entered, or that the discounts on stamps and stamped papers are not in excess of the authorised percentages.

22. Finally, the miscellaneous returns should be tested by comparison with some of the village accounts as well as the extracts or copies sent in by the Tulatees; the general returns referred to in paragraph 12 should be inspected, and intelligent conclusions formed, as to the condition of the Talooka, together with reports to superior authority if desirable.

23. The above remarks completely apply to the accounts of the past year only, and these should always engage the principal share of attention, but the accounts of the current year should always be inspected in a more or less thorough manner, according to the period of the year when the inspecting Officer's visit may occur. In November, there is of course little, but in April or May, much to examine, with advantage in proportion.

24. The Revenue account examination of a Talooka cannot be said to be complete without a scrutiny of the condition of the current revenue correspondence affecting accounts; that is to say, not merely the regularity and promptitude with which account references from the Huzoor are attended to, but also the disposal by the Mamlutdar of all cases affecting assessment, the activity of the village accountants in replying to references on such subjects, and, above all, the completion of Summary Settlements of all kinds, and final determination of all Inams. The difficulties and complications in accounts caused by the protraction of such investigations are too often overlooked, but may be readily traced in the majority of instances.

25. The securities of Mamlutdars, 1st Carkoons, Treasurers, Shroffs, Stamp Vendors, Patels, and Village Accountants are a subject intimately connected with Revenue accounts. A simple register, showing the name of the officer, amount, name and residence of security, and the annual certificates of the solvency of the latter, is kept in every office. The first four officers named above are

entered in the Huzoor register, and the others in those of the Talookas to which they belong, and an annual report is made to the Huzoor in January of each year as to the solvency of each security, an entry of similar purport being made in the Register.

26. In conclusion, Treasuries of Mahalkurees, which exist in some large Talookas, do not correspond direct with the Huzoor, but are subject to their Talooka Treasury, and do not keep separate accounts more than is necessary, or exercise independent authority. The Jummabundy papers, indeed, are framed separately, and revenue is received direct, but the former are ultimately incorporated in the Talooka papers, and a daily sheet of the latter in the lump, together with disbursements ordered by the Mamlutdar (which alone are admissible), is transmited for adjustment in the Talooka books.

HUZOOR FORM No. I.

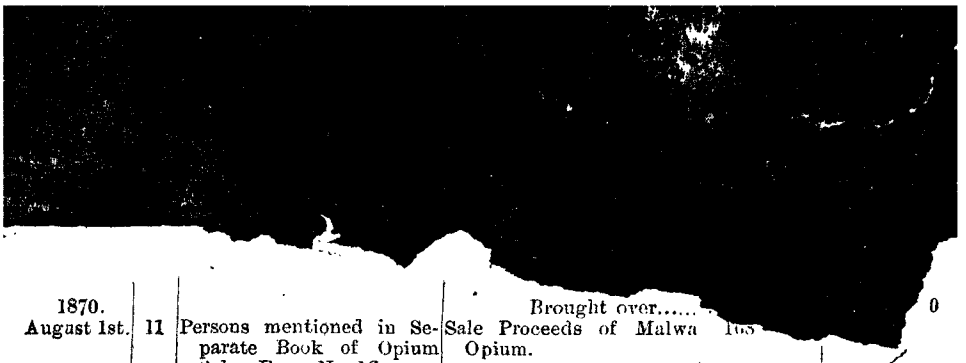
TALOOKA

Day Book of Talooka _____ *Zilla*

Dr.

Date.	Number.	From whom received.	On what account.	Amount.	Daily Total with Balance.
				Rs. a. p.	Rs. a. p.
1870.			Balance	.....	5,000 0 0
July 26th.	1	Wassoodev Sudashiv, School Master.	Sale Proceeds of Books ...	50 0 0	
	2	Magistrate, 2nd Class, of the Talooka.	Magisterial fine as per Yad dated 25th July 1870..... 15 0 0		
	3	Ditto.	Do. as per Yad, dated 26th idem. 20 0 0		
				35 0 0	
	4	Persons mentioned in Register of Revenue Deposits, No. 6.	Deposits received this day.	300 0 0	
	5	Ditto in Register of Judicial Deposits, No. 7.	Ditto	265 0 0	
	6	Hoozoor Treasury.....	Copper Coins received ...	100 0 0	
					750 0 0
			Total Rupees five thousand seven hundred and fifty.	.....	5,750 0 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar.
1870.			Balance	.....	2.000 0 0
August 1st.	7	Members of Talooka Establishment, as per Pay Abstract, Form No. 8.	Income Tax on Salaries for July 1870.	2 8 0	
	8	Persons mentioned in separate book of Forest Collections, Form No. 3.	Sale Proceeds of Timber... 3,500 4 0 Passes..... 0 4 0	3,500 8 0	
	9	Persons mentioned in separate Book of Income Tax Collections, Form No. 4.	Income Tax	127 0 0	
	10	Persons mentioned in separate Book of Fees for Copies, Form No. 5.	Fees.....	1 0 0	
			Carried over.....	3,631 0 0	2,000 0 0

July 26th.	...	... .	Expenses this day ..... Balance in hand	.....	5,750 0
			Total Rupees five thousand seven hundred and fifty.	.....	5,750 0 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar.
1870. August, 1st.	11	Members of the Talooka Establishment.	As per pay Abstract for July 1870 :— Revenue ..... 155 0 0 Judicial 125 0 0	280 0 0	
	12	Tullatees of the Talooka ...	Pay Abstract for July 1870. Pay ..... 30 0 0 Contingent allowance 2 12 0	32 12 0	
	13	Venayek Ramchundra, Post Master.	Discount on Postage Stamps,	0 9 0	
	14	Talooka Officers, as per Separate Book of Allowances to Talooka Officers, Form No. 11.	Allowances paid as under :— *Non-Service.* 1868-69. 1869-70. 1870-71. Desh-mooks 100 100 200 Nadgodi 100 100 100 300	500 0 0	
			Carried over.....	813 5 0	



1870.			Brought over.....			0
August 1st.	11	Persons mentioned in Separate Book of Opium Sales, Form No. 16.	Sale Proceeds of Malwa Opium.	165		
	12	Persons mentioned in Separate Book of Sales and issues of Stamped Paper, Form No. 17.	Stamped Paper sold direct from the Talooka Treasury.	564 2 0		
	13	Persons mentioned in Separate Book of Sales and issues of Postage Stamps, Form No. 18.	Sale Proceeds of Postage Stamps.	9 2 0		
					4,372	4 0
			Total Rupees, six thousand, three hundred and seventy-two, and annas four.		6,372	4 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar.	
			Balance	....	4,830	13 0
1870.			*Land Revenue.*			
August 3rd.	15	Patels and Tullatees and Farmers, as per Separate Book of Detailed Revenue Receipts, No. 2.	Balances of former years ..... 3 Current Year. Fixed Revenue... 15 Miscellaneous Revenue ..... 5 —20 *Abkaree.* —23 Date-trees—Current year..... 8 *Local Funds.* One-anna Cess Former Years. Public Works.. 3 5 11 Educational portion 1 10 1 50 0 Current Year. Public Works.. 0 2 8. Educational portion. 0 1 4 0 4 0 Sand and Kunker Fees ....24 0 0 Toll Fund 25 0 0 49 0 0 54 4 *Interest.* 1 0	86 4 0	86	4 0
			Carried over.....	.....	4,917	1 0

1870.			Brought over.....	813	5	0	
August 1st.	15	Magistrate, 2nd Class, of the Talooka.	Permanent advance for Batta to Prisoners and Witnesses.	50	0	0	
	16	Mamlutdar of the Talooka..	Permanent advance for Revenue Contingencies.	10	0	0	
	17	Ryots, as per Separate Book of Tuccavee Advances, Form No. 15.	Tuccavee to Ryots	54	0	0	
	18	Narayen Hurree.....	Revenue Deposit (Rs. 100) credited, on 26th July 1870, at No. 1, in the Register of Revenue Deposits.	100	0	0	
	19	Sub-Judge, 2nd Class, Oolpar.	Part of Judicial Deposit (Rs. 250) credited, on 26th July 1870, at No. 1. in the Register of Judicial Deposits.	50	0	0	
	20	Persons mentioned in Separate Book of Miscellaneous Allowances, Form No. 12.	Allowances paid as under:—				
				1869-70.	1870-71		
			Political Pension		100		
			Kothli Sauth	20	20		
			Dewusthan ...		50		
				20	170		
						190	0	0	
	21	Bheemashunkar Bajibhai, Stamp vendor of Nanawara.	Discount on sale of stamps at 2 per cent on Rs. 404-2 and 3 per cent on Rs. 60.	9	14	0	
							1,277	3	0
			Balance in hand	.....			5,095	1	0
			Total Rupees six thousand, three hundred and seventy-two, and annas four.	.....			6,372	4	0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)			Mamlutdar.		
1870 August 3rd.			Expenses this day	.....			.....		
			Balance in hand	.....			4,917	1	
			Carried over.....	.....			4,917	1	0

			Brought over.....	.....	4,917 1 0
			Total, Rupees four thousand, nine hundred, and seventeen, and anna one.	.....	4,917 1 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar.
1870			Balance	.....	2,000 0 0
Aug. 25th.	16	Stamp Vendor, as per Separate Book of Sales of Stamped Paper.	Sales to Stamp Vendors...	510 2 0	510 2 0
			Total Rupees two thousand, five hundred, and ten, and annas two.	.....	2,510 2 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar.

			Brought over.....	.....	4,917 1 0
			Total Rupees four thousand, nine hundred, and seventeen, and anna one.	.....	4,917 1 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar.
1870. Aug. 25th.	30	Magistrate, 2nd Class, of the Talooka.	Batta to Prisoners and Witnesses, &c., as per Bill.	6 15 0	
	31	Mamlutdar of the Talooka.	Revenue Contingencies, as per Bill.	1 0 0	
	32	Bheemashunkar Bajibhai, Stamp Vendor of Nana Wada.	Fees on sale of Stamps amounting to Rs. 510-2-0.	18 14 6	
	33	Sukharam Khundoo	Amount of the Huzoor Deputy Collector's red Order, dated 15th August 1870, No. 5.	208 1 0	
	34	Vishnoo Ununt Vakeel.	Refund of Stamp Duty, as per Certificate from the Sub-Judge, 2nd Class.	3 0 0	
			Balance.....	.....	237 14 6
					2,272 3 6
			Total Rupees two thousand, five hundred and ten, and annas two.		2,510 2 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar.

		Abstract for August 1870...	Dr.			
		Balance	5,000 0 0			
		Receipts and Expenditure throughout the Month :—				
		26th July.....	750 0 0	.....		
		31st July.....	.....	3,750 0 0		
		1st August	4,372 4 0	1,277 3 0		
		2nd August.....	190 0 0	454 4 0		
		3rd August	86 4 0	.....		
		20th August.....	.....	2,917 1 0		
		25th August.....	510 2 0	237 14 6		
		Total.....	5,908 10 0	8,636 6 6		
		Balance in hand	.....	2,272 3 6		
		Grand Total	10,908 10 0	10,908 10 0		
		(Signed)	(Signed)		(Signed)	
		Treasurer.	1st Carkoon.			Mamlutdar.
1870. Oct. 1st	...		Balance		.....	2,500 0 0
			Receipts this day		.....	.....
			Total Rupees two thousand and five hundred.			2,500 0 0
		(Signed)	(Signed)		(Signed)	
		Treasurer.	1st Carkoon.			Mamlutdar.
			Balance		.....	10,000 0 0
1870. Jan. 10th.	100	Patel and Tullatee of Bhudeli.	Tuccavee—Current year...		10 0 0	10 0 0
			Total Rupees ten thousand and ten.		.....	10,010 0 0
		(Signed)	(Signed)		(Signed)	
		Treasurer.	1st Carkoon.			Mamlutdar.

1870. Oct. 1st.	50	Village Servants, as per Separate Book of Village Servants and Expenses, Form No. 10.	Village Servants and Expenses as under :— 1866-67. 1869-70. 1870-71. Revenue Patel 7-14-0 6-0-0 .... *Village Servents.* Revenue .... 9-0-0 Police 12-0-0 7-14-0 6-0-0 21-0-0	34 14 0	
	51	Revenue Commissioner N.D.	Amount of the Huzoor Deputy Collector's green Order, dated 1st October 1870, No. 20. By Peon Govindrao.	100 0 0	
	52	Executive Engineer of the Zilla.	Amount of Cheque, No. 7, dated 1st October 1870. In person.	1,500 0 0	
					1,634 14 0
			Balance in hand	.....	865 2 0
			Total Rupees two thousand and five hundred.	.....	2,500 0 0
		(Signed) Treasurer.	(Signed) 1st Carkoon	(Signed)	Mamlutdar.
1871. Jan. 10th.			Expenses this day.....	.....	.....
			Balance	... .	.....
			In the Talooka Treasury...	1,000 0 0	
			Cash Remittance in transit to the Huzoor Treasury .	9,010 0 0	
					10,010 0 0
			Total Rupees ten thousand and ten.	.....	10,010 0 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar.

1871. Jan. 14th.			Balance	.....	10,010 0 0
			Receipts this day.....	.....	.....
			Total Rupees ten thousand and ten.	.....	10,010 0 0
		(Signed)	(Signed)	(Signed)	
		Treasurer.	1st Carkoon.		Mamlutdar.
1871. March 25th	220	Patel and Tullatee, as per Separate Book of Detailed Revenue Receipts, Form No. 2.	Balance	.....	500 0 0
			Adjustment of fixed Land Revenue for current year credited to Local Fund by Debit to the latter.	5 0 0	
	221	Hurree Ithoo, Farmer	Amount of Abkaree Farm of Talooka Shivneer for March 1871.	500 0 0	
					505 0 0
			Total Rupees one thousand and five.		1,005 0 0
		(Signed)	(Signed)	(Signed)	
		Treasurer.	1st Carkoon.		Mamlutdar.

110263

FORM No. 1.

A.D. 1870-71.

CR.

Date.	Number.	To whom paid.	On what Account.	Amount.	Daily Total with Balance.
				Rs. a. p.	Rs. a. p
1871. Jan. 14.	90	Hoozoor Treasury	Cash Remittance, as per Receipt, dated 12th January 1871, No. 20.		9,010 0 0
			Balance in hand	.....	1,000 0 0
			Total Rupees ten thousand and ten.	.....	10,010 0 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar
1871. Mar. 25th.		Government Land Revenue, as per Separate Book of Detailed Revenue Receipts, Form No. 2.	Adjustment of fixed Land Revenue erroneously credited to Local Fund current year by credit to the former.	5 0 0	
			Balance in hand	.....	5 0 0 1,000 0 0
			Total Rupees one thousand and five.	....	1,005 0 0
		(Signed) Treasurer.	(Signed) 1st Carkoon.	(Signed)	Mamlutdar.

REMARKS ON FORM No. 1.

1. The Talooka Day Book is kept for the Revenue year, and not for the Financial; that is, from August 1st to July 31st. In order to afford time for the accounts of all Talookas to be made up at the Huzoor by the close of the calendar month, the Day Books of Talookas are closed on the 25th of every month, except February, when they are closed on the 23rd, and March, when the 31st is the closing date. The accounts of the days between the above dates and the end of the month are considered at the Huzoor as belonging to the following month.

2. It has already been explained that all classification of accounts is to be done at the Huzoor. The writer of the Day Book should therefore endeavour to state in column 4, in plain language and few words, the exact nature of each entry, without stating the heading to which he may suppose it to belong.

3. In order to facilitate the daily transfer of the Day Book entries to the Huzoor and the testing of accounts, all unnecessary detail must be avoided; so separate accounts are kept of various heads under which the debits or credits are very numerous, and the daily totals of those accounts, with a general Summary, where indispensable, are alone transferred to the Day Book every afternoon, when the day's transactions are closed. Forms 2 to 18 are separate accounts, or "expansions" of this kind.

4. Similarly, in order not to overburden the Day Book, adjustment entries, such as those of the Jummabundy or the Dead-stock, are forbidden, and only a few indispensable ones allowed. When a mistake has been made in any entry, such as an over-credit to Land Revenue by under-credit to Local Funds, it may be rectified by an adjustment; and when items properly belonging to one Talooka happen to be credited in the accounts of another, an adjustment is made thus: the receiving Treasury credits the amount in its Day Book and Daily Sheet, and informs the demanding Treasury in a Memorandum: the latter will make no entry in its Day Book but will give credit in its Detailed Revenue Receipt Book (Form No. 2), and inform the Huzoor at the foot of its Daily sheet.

5. When the cash balance at a Talooka much exceeds an amount usually prescribed by the Collector in each case, the excess is to be remitted to the Huzoor, or another Talooka if desired. Such remittances are not to be debited in the Day Book until the receipt of the receiving Treasury has been obtained, but the amount must in the meantime be separately shown in the Balance as "cash in transit."

6. The Huzoor Treasury sometimes draws on the Talooka Treasury either (1) in payment of bills and claims on Government, or (2) in repayment of cash received at the Huzoor from bankers or merchants by way of clearing the Talooka balance. In the former case green orders are used, in the latter red. The amounts are simply debited and the orders forwarded as vouchers

7. The Talooka accounts are transferred to the Huzoor by means of a Daily Sheet, which is to be posted every evening before the Mamlutdar and establishment disperse. Transactions should be closed at such an hour in the afternoon as may leave time to make up the accounts and Daily Sheet. No classifications should be attempted in the Daily Sheet, but receipts or payments of the same kind should be grouped together from the Day Book of which the Sheet is in fact a transcript (details of Deposits being added from Forms Nos. 6 and 7, as also any special items from other expansions which the Huzoor may require).

8. The Daily Sheet must be accompanied by vouchers for all the payments it contains, excepting in certain cases such as those for establishment (*vide* Forms Nos. 8 and 9). A Receipt Book should be kept, in which all miscellaneous payments, for which there are not separate forms, should be acknowledged as well as in the separate vouchers.

9. Transactions in currency notes are as yet of rare occurrence in most Talooka Treasuries. Where, however, they happen to take place a register must be kept in the following form:—

Register of Currency Notes of the value of Rupees received and paid at the Talooka Treasury.

Date of receipt	From whom received.	Number of each Note.	Date of paying away.	To whom paid.

A separate sheet in the book must be used for each denomination of Note.

Notes should be entered in the order in which they are received, and paid away in the same order.

This Register may be considered as a Supplement to the Day Book in explanation of the transactions in it which are in Notes.

At the end of the month the balance in hand in Silver, Copper, and Notes should be shown separately in the Day-Book and Daily Sheet. The receipts and issues of copper coin may be noted daily in a rough Memorandum book if, at any time, the Huzoor should require for the Accountant General a return regarding them.

TALOOKA

Detailed Revenue Receipt Book on account of Land and Sayer Revenue

26TH JULY 1870.

Number.	Names of Villages and Farmers.	Recoveries of the balances of former years.	Land Revenue current year. Fixed Revenue.	Land Revenue current year. Miscellaneous Items.	Abkaree Revenue, Date-trees and Farms.	Local Funds. One-anna Cess.	Local Funds. Sand & Kunkur fees and Farms.	Interest.	Total.
1	2	3	4	5	6	7	8	9	10
3	Vanvadee	100 0 0	100 0	12 0	8 0 0	7 8 0	....	5 0	232 8
1	Hudupsur.....	.....	25 0	7 0	1 0 0	2 0 0	10 0	....	45 0
5	Ghodpudee	5 0 0	24 0	2 0	.....	1 10 0	....	....	32 10
260	Bhikhajee Dorabjee, Liquor farmer.	20 0 0	....	....	16 0 0	1 0 0	....	....	37 0
		125 0 0	149 0	21 0	25 0 0	12 2 0	10 0	5 0	347 2
20	Bhamboordey	Summary.			Summary.	Summary.			
21	Airvodey	100 Land Revenue—			9 Date-trees.	8 2 7 Road Cess			
		95 Fixed.			16 Liquor.	3 15 5 Educational			
220	Keeka Natha, Toll Farmer	5 Miscellaneous.			25	12 2 0 Cess			
		100							
40	Katraj.	5 Date-trees.							
264	Ravjee Trimbuck, Sand and Kunkur farmer.	20 Abkaree, Liquor.							
		125							
50	Koregaum.....								
23	Jehoor.								
67	Kamthee								
70	Ekvee.....								
765	Hurree Govind, Ferry Farmer.								

Total Rupees three hundred and forty-seven, and annas two, credited at page of the Day Book.

(Signed)

Treasurer.

(Signed)

1st Carkoon.

(Signed)

Mamlutdar.

Recoveries of the Balances of former years.	Land Revenue current year. Fixed Revenue.	Land Revenue current year. Miscellaneous Items.	Abkaree Revenue, Date-trees and Farms.	Local Funds. On-anna Cess.	Local Funds. Sand and Kumkur Fees and Farms.	Interest.	Total.
11	12	13	14	15	16	17	18
....	30 0	8 0 0	5 0 0	3 0 0	....	..	46
3	9 0	2 0 0	8 0 0	0 4 0	....	..	18
....	..	....	....	....	25 0 0	1 0	26 0 0
5	10 0	3 0 0	....	....	....	..	18 0 0
....	..	....	....	....	24 0 0	..	24 0 0
8	45 0	13 0 0	13 0 0	3 4 0	49 0 0	1 0	132 4 0
Summary.		Summary.	Summary.	Summary.	Summary.		Summary
3 Fixed Land Revenue.		8 Sale of Waste Land.	13 Date-trees.	23 Road Cess.	25 Tolls.		86 4 Cash.
5 One-anna Cess.		5 Miscellaneous.	....	11 Educational Cess.	24 Sand Fees.	..	46 0 Collection in other Talookas.
8		13		34	49		132 4

Out of the Total Rupees (132-4-0) Rupees eighty-six and annas four credited at page 102 of the Day Book.

(Signed)

Treasurer.

(Signed)

1st Carkoon.

(Signed)

Mamlutdar.

10TH AUGUST 1870.

Recoveries of the Balances of former years.	Land Revenue current year.		Abkaree Revenue, Date-trees and Farms.	Local Funds.		Interest.	Total.	Recoveries of the Balances of former years.
	Fixed Revenue.	Miscellaneous Items.		One-anna Cess.	Sand and Kunkur Fees and Farms.			
19	20	21	22	23	24	25	26	27
..	25	5	..	..	..	..	30	100 .. 5 20
..	30	10	..	..	..	..	40	3 .. .. 5 ..
.. ..	30 10 10 20 40 ..	5 3 1 5 ..	10	.. ..	 5	.. ..	55 13 21 45 5	.. ..
..	165	29	10 Details. 10 Date-trees.	..	5 Details. 5 Ferries.	..	209	133 Details. 103 Land Revenue. 25 Sayer. 20 Liquor & Toddy. 5 Date-trees. 5 Local Fund 133

Total Rupees two hundred and nine credited at page of the Day Book.

(Signed)

Treasurer.

(Signed)

1st Carkoon.

(Signed)

Mamlutdar

FORM No. 2.

and Farms for August 1870-71, *Talooka*_____ *Zilla*_____

TOTAL.							Deduct adjustments on account of over-collections and transfers from one head to another necessitated by mistakes.						
Land Revenue current year.			Local Funds.										
Fixed Revenue.	Miscellaneous Items.	Abkaree Revenue, Date-trees and Farms.	One-anna Cess.	Sand and Kunkur Fees and Farms.	Interest.	Total.	Item.	Date and Amount.	Item.	Date and Amount.	Item.	Date and Amount.	Total.
28	29	30	31	32	33	34	35	36	37.	38	39	40	41
125	17	8	7 8	..	5	262 8							
25	7	1	2 0	10	..	45 0							
24	2	..	1 10	..	..	32 10							
.	..	16	1 0	..	..	37 0							
30	8	5	3 0	..	..	46 0							
35	12	8	0 4	..	..	58 4							
..	..	..	..	25	1	26 0							
10	3	..	..	..	..	18 0							
..	..	..	..	24	..	24 0							
40	5	10	..	..	..	55 0							
10	3	..	..	..	..	13 0							
20	1	..	..	..	..	21 0							
40	5	..	..	..	..	45 0							
..	..	..	..	5	..	5 0							
359	63	48	15 6	64	6	688 6							
		Details.		Details.									
		16 Liquor & Toddy.		34 Sand and Kunkur.									
		32 Date-trees.		25 Tolls									
				5 Ferries.									
		48		64									

(Signed)

Treasurer.

(Signed)

1st Carkoon.

(Signed)

Mamlutdar.

REMARKS ON FORM No. 2.

This document is the most important of those which have been designated expansions of the Day Book, since its object is to show how the proportions in which the total or lump sum credited in the latter on each day, under each revenue head, has been contributed by the several villages, or other contributories in the Talooka. The form will generally explain itself, but a few special directions and explanations may be useful.

2. Economy of space being important, not merely to reduce the cost and bulk, but also to facilitate reference and calculation, the number of inner sheets should not exceed actual requirements, and villages or contributories should not be entered in column 2 until an item is actually received from them, excepting in those months when revenue instalments fall due. In those months it will probably save confusion if all the villages are entered at the commencement in the established order (also adopted in the Annual Abstract, Form No. 19). The contributories, that is, farmers or fixed heads of receipt, may come below the villages. Every village or contributory, whenever occurring, should be designated in column 1 by a fixed number, which should be the same as that borne by it in the Annual Abstract. If two items should happen to be received from the same village in the same day, they may be connected by a bracket.

3. Columns 3, 6, and 8 may each comprise several items, but as they are of comparatively rare occurrence, it has been thought sufficient to put a summary of them at the foot of the columns respectively.

4. Column 4 is for the ordinary Land Revenue, whether in surveyed or unsurveyed districts, summary settlement, wuttun settlement, quit-rent or Sulamee, Nuzerana under Bombay Act II. of 1863, and all similar items which do not fluctuate from year to year.

5. Column 5 is for all fluctuating or occasional items, such as sale proceeds of grass, grazing, firewood, cultivation in river beds, right of occupancy, nuzzerana, fruit-trees, process, redemptions, and the like. A summary of them, showing separately such items as are required separately at the Huzoor, should be put at the foot of the column.

6. Column 6 is for all Abkaree items, such as the produce of toddy and date-trees (not annual assessment), liquor farms and license fees, and fees for licenses to sell bhang and ganja. A Sudder Distillery should be treated as a village.

7. In Column 7, Local Fund interest should be distinguished in the summary at the foot. Column 8 is to contain sale proceeds of earth, sand, etc., tolls, ferries, quarry fees, and similar items belonging entirely to the Local Funds. Where there are separate contractors their names will appear as contributories in column 2.

8. Advances to cultivators (Tuccavee), cost of boundary marks, the 25 per cent. deposits at auctions, and ryots' contributions are not to be entered in this account even though appearing in the village accounts, because they are not specific demands comprised in the Jummabundy, to which this account is restricted.

9. Remissions at the Jummabundy or otherwise, including those of outstanding balances, are to be entered as receipts in this account on July 25th of each year, in one of the blank day columns, which should be headed "Remissions" accordingly.

10. When items belonging to one Talooka are credited in another, the receiving treasury will simply credit the amount in its Day Book and Daily Sheet, and inform the Talooka Treasury on whose account it has been received. The latter will thereupon credit the item in this account; but the fact that it is an adjustment will be indicated in this account and also at the foot of the Daily Sheet with fuller detail, that the requisite credit may be given only once at the Huzoor in the Talookawar Detail Book in the account of the Talooka to which it really belongs.

11. In the event of over-collections or erroneous over-credits taking place, the amount is to be entered in the column for deductions at the close of this account in the month when the refund or adjustment may be made. In the case of cash refunds there will be in the Day Book a corresponding debit, and in that of correction of error of heading (*e.g.* Land Revenue credited to Local Funds by mistake) a debit and credit. The total of such deductions in each month will be carried to the column provided in the Annual Abstract.

12. This form is to be regularly despatched to the Huzoor with the last daily sheet of the month, and returned with the least possible delay, endorsed by the Head Carkoon, Head Accountant, and Treasury Officer, to the effect that it has been compared with Huzoor No. 3 and the two correspond (G.R. No. 848 of March 28th 1872). A certificate to the same effect should at the same time be sent to the Collector, who will despatch it to the Revenue Commissioner not later than the 10th of the month (G. R. No. 5471 of November 2nd 1872).

13. The orders of Government regarding the examination referred to in the preceding paragraph are stringent, and state that the officers concerned are distinctly to understand that they will be held personally responsible for any error that ought to have been rectified at the time of comparison. Orders for changes of heading from the Huzoor should, after execution, be returned by the Mamlutdar through the Collector (G. R. No. 4238, July 24th 1873).

TALOOKA FORM No. 3.

*Book of Forest Collections. Talooka*_____ *Zilla*_____ 1870-71.

Date of Receipt.	By whom Paid.	On what Account.	Amount.	Total of each Day's Receipts.	Page of the Day Book at which credited.
1870. August, 1st...	Rajaram Hurree Gokhley...	Auction sale of 500 Teak rafters from the Vegni Forest	1,500 4 0		
„ „ ...	Ramjee Bin Govind.....	Fee for 25 Passes for cutting Babools in No. 20 in Hudupsur	0 4 0		
„ „ ...	Hurree Vithoojee.....	Auction sale of 100 Teak beams from the Vegni Forest	2,000 0 0		
				3,500 8 0	Total Rupees three thousand and five hundred, and annas eight, credited at page 100 of the Day Book.
		Details—			
		Sale of Wood.....	.....	3,500 4 0	(Signed) (Signed)
		Passes.....	.....	0 4 0	Treasurer. Mamlutdar.
				3,500 8 0	

REMARKS ON FORM No. 3.

This account is intended for use in certain Collectorates, where owing to there being no District Forest Officer, or to his not being entrusted with the duty of detailed collection, Forest receipts are paid in small sums direct to the Mamlutdar, or a Forest Carkoon under his orders. The Daily total of this account is carried into the Day Book with the details given in the form.

TALOOKA FORM No. 4.

Book of Income Tax Collections. *Talooka*_____ *Zilla*_____ 1870-71.

Date.	No. of Notice.	Names of Tax-payers.	Amount Paid.	Total of each day's Receipts.	Remarks as to the amount paid into the Talooka Treasury.
1870. August, 1st.	25	Balcrishna Ramchundra	6 0 0		
	28	Atmaram Nageshwar.....	8 8 0		
	45	Jungmuljee Premjee.....	12 0 0		
	19	Narunjee Kusundas	17 0 0		
	8	Madhuv Govind	6 0 0		
	17	Apajee Rughoonath	6 0 0		
	4	Anajee Jaduv	8 8 0		
	9	Ardeshir Dossabhai	12 0 0		
	2	Premjee Kikasha	17 0 0		
	1	Mukundas Umbalal	34 0 0		
				127 0 0	
		Rupees one hundred and twenty-seven.....	.....	127 0 0	Rupees one hundred and twenty-seven credited on 1st August 1870, at page 100 of the Day Book. (Signed) Mamlutdar. (Signed) Treasurer.

REMARKS ON FORM No. 4.

This form* is an expansion of the Day Book with the view of dispensing with detail in the latter, and connecting the total amount of the daily receipts, which alone is to be carried to the Day Book, with whatever detailed Registers the Collector of Income Tax may keep according to the separate orders of Government. Payments may be received and credited in this account by the Treasurer or other Talooka Officer in the absence of the Collector of Income Tax, provided the proper receipt is ultimately issued by the latter.

* The Income Tax is now (1873) abolished, but the form is retained here, as it will probably be found suitable for the Non-Agricultural or other Tax which may from time to time be levied.

TALOOKA FORM No. 5.

Day Book of Fees for Copies under Act VIII. of 1871. *Talooka* _____ *Zilla* _____ 1870-71.

Day, month, and year.	Person from whom Fee was received.	On account of what Paper.	Amount.	Total for each Day.	Page of the Day Book at which credited, etc.
1870. August 1st...	Rajaram Vakeel	Copy of the Khata of Govind Pagey, of Mouze Ghorpardee, for A.D. 1869-70	0 8 0		One Rupee credited at Page 100 of the Day Book.
„ „	Balajee Ramchundra	Extract from the Inspection Statement of Mouze Bhamoorda for A.D. 1863-64	0 8 0		(Signed) Treasurer. (Signed) Mamlutdar.
				1 0 0	
„ 5th...	Bala Huree, Tulatee of Kim.	Search in the records of 1870-71 for a Sunnud	0 8 0		One Rupee credited at Page 100 of the Day Book.
„ „	Lala Kan, Koolkurnee of Patus.	Extract from the Village Map	0 8 0		(Signed) Treasurer. (Signed) Mamlutdar.
				1 0 0	

REMARKS ON FORM No. 5.

This is a small detail Book, in which fees levied under the authority of Section 88 of Act VIII. of 1871, and the Rules of May 2nd, 1872 (*Government Gazette*, page 618), are credited in detail. The daily total is to be carried to the Day Book. Where such fees are of rare occurrence, this book need not be kept, but they may be credited in the Day Book direct.

2. When such fees are levied by a village accountant or other officer, he must keep an account in this form.

Date of Receipt.	No. of each Deposit.	From whom received.	On what account.	Amount of each Deposit.	Mamlutdar's Initials.	Total of each day's receipts as credited in the Day Book.	Date.	Amount.
1	2	3	4	5	6	7	8	9
1870 July 26th.	1	Narayen Hurree of Pardee.	One-fourth of the amount bid at auction sale of grass.	100 0	M.B.	...	1870. Aug., 1st...	100 0
	2	Gopal Bin Manajee of Oomra.	One-fourth of the amount of the Abkaree farm.	100 0	M.B.	...	1870. September, 1st.	100 0
	3	Ramjee Hurjee, Patell of Bhestan.	Amount to be paid to Huckdars on account of alienated villages.	100 0	M.B.	...	1870. Oct., 1st...	15 0
						300	1870. Oct., 5th...	20 0
			Total three hundred Rupees credited at Page 100 of the Day Book. (Signed) Treasurer. (Signed) Mamlutdar.			300		
1870. Oct. 1st ...	4	Malmutdar of Oolpar.	Mulvero, for repair of tanks and wells.	125 0	M.B.	...	1870. Nov., 1st...	100 0
	5	RustomjeeVeerjee.	Contribution to the Relief Fund made by Sheth Mungul-das Nuthoobhai of Bombay.	1,000 0	M.B.	...	1870. Nov., 1st...	100 0
							1871. Jan., 3rd...	200 0
							1871. April, 5th ,	400 0
						1,125		
			Total Rupees one thousand, one hundred, and twenty-five credited at Page of the Day Book. (Signed) Treasurer. (Signed) Mamlutdar.			1,125		

FORM No. 6.

Zilla _____ *from* 1870-71.

DETAILS OF REPAYMENT OF DEPOSITS.

Mamlutdar's Initials.	Date.	Amount.	Mamlutdar's Initials.	Date.	Amount.	Mamlutdar's Initials.	Date.	Amount.	Mamlutdar's Initials.	Date.	Amount.	Mamlutdar's Initials.
10	11	12	13	14	15	16	17	18	19	20	21	22
M.B.	.....	...	...	...	...	...	...	...	...	...	...	...
M.B.	.....	...	...	...	...	...	...	...	...	...	...	...
M.B.	1871, Mar., 1st.	10 0	M.B.	...	...	...	...	...	...	...	...	...
M.B.												
D.B. 1st Carkoon	...	...	...	...	...	...	...	...	...	...	...	...
D.B. 1st Carkoon	...	...	...	...	...	...	...	...	...	...	...	...
M.B.	...	...	...	...	...	...	...	...	...	...	...	...
M.B.	...	...	...	...	...	...	...	...	...	...	...	...

Register of Judicial Deposits. Talooka _____

Date of Receipt.	No. of each Deposit.	From whom received.	On what account.	Amount of each Deposit.	Mamlutdar's Initials.	Total of each day's receipts as credited in the Day Book.	Date.
1	2	3	4	5	6	7	8
1870. July, 26th.	1	2nd Class Sub-Judge of Oolpar.	Attachment of property on application, &c.	250 0	M.B.	.....	1870. August, 1st. 1870. Sept., 30th
	2	Hurree Vithul, Chief Constable	Sale proceeds of stray cattle.	10 0	M.B.	.....	1870. Oct., 1st ...
	3	2nd Class Magistrate of Oolpar.	Sale proceeds of perishable property received under suspicion of its having been stolen, the owner having not been found.	5 0	M.B.	265	1871. Feb., 1st...
		Total Rupees two hundred and sixty-five, credited at Page 100 of the Day Book.				265	
		(Signed) Treasurer.		(Signed) Mamlutdar.			
1870. August, 1st.	4	3rd Class Magistrate of Oolpar.	Amount of Magisterial fine ordered to be paid to complainant.	5 0	M.B.		1870. Oct., 5th...
	5	Patel and Tulatee of Vurachha.	Receipts from the alienated village of Vurachha at present under attachment by Civil Court.	1,000 0	M.B.	1,005	1871. July 20th
		Total Rupees one thousand and five, credited at Page of the Day Book				1,005	
		(Signed) Treasurer.		(Signed) Mamlutdar.			

FORM No. 7.

Zilla _____ *from* 1870-71.

DETAILS OF REPAYMENT OF DEPOSITS.

Amount.	Mamlutdar's Initials.	Date.	Amount.	Mamlutdar's Initials.	Date.	Amount.	Mamlutdar's Initials.	Date.	Amount.	Mamlutdar's Initials.
9	10	11	12	13	14	15	16	17	18	19
50 0	M.B.	1870. Nov., 1st...	70 0	M.B.	.....	.....	...	.....	...	.....
60 0	M.B.	.....	.....	..	.....	.....	...	.....	...	.....
10 0	M.B.	.....	.....	...	.....	.....	...	.....	...	.....
5 0	M.B.	.....	.....	...	.....	.....	...	.....	...	.....
5 0	M.B.	.....	.....	...	.....	.....	...	.....	..	.....
1,000 0	M.B.	.....	.....	...	.....	.....	...	.....	...	.....

REMARKS ON FORMS Nos. 6 AND 7.

The amount of sums which are received into the Collector's Treasury merely as Deposits, to be refunded or otherwise dealt with after a longer or shorter period, is very considerable. In order to ensure their being duly brought to account, repaid to the proper persons, and not mixed up with other items, they are divided into two classes—Revenue and Judicial, and their receipt and payment are shown in two Registers (Forms 6 and 7) accordingly.

2. Revenue Deposits comprise caution money of auctions and contracts, receipts from Inam villages to be paid to Huckdars, revenues of estates under the management of the Collector or Agent, etc., etc.

3. Judicial Deposits comprise sale proceeds of stray cattle and property found without an owner, fines retained pending period of appeal, and receipts of various kinds deposited by Judicial Officers, such as Nazirs and Subordinate Judges. In places where there is a Civil Court, the Judicial Civil Deposits should be shown separately from the Criminal in distinct Registers in the Form of No. 7.

4. Deposits should not be received by Mamlutdars from private individuals without authority previously obtained.

5. Every item received should be shown in detail in the Register, and from that similarly entered in the Daily Sheet, but only the daily totals of receipts need be given in the Day Book. Every item repaid, on the contrary, should be shown in detail in the Day Book as well as in the Daily Sheet and Register.

6. These Registers are not to be closed at the end of the month or year, but each item is to run on until cleared by repayment or adjustment. In order, however, that proper check may be maintained, a quarterly statement of all Deposits remaining, with the reasons for their not being cleared, is sent from the Collector's Huzoor to the Revenue Commissioner.

TALOOKA FORM No. 8.

16 A 4

Pay Abstract of Sanctioned Establishment for July 1870. *Talooka* _____ *Zilla* _____

Number.	Names.	Official Designation.	Amount of Salary.	Fines and Savings, &c.	Deduction on account of Income Tax.	Net Amount disbursed.	Date of Payment.	Signature of Recipient.	Remarks.
1	2	3	4	5	6	7	8	9	10
							1870.		
1	Moro Vinayek	Mamlutdar...	250 0 0	.....	2 8 0	247 8 0	August, 1st...	Moro Vinayek	
2	Vinayek Ramchundra.	1st Carkoon...	60 0 0	.....	0 9 0	59 7 0	„ 3rd...	Vinayek Ramchundra.	
3	Khundoo Rajaram ...	2nd Carkoon.	40 0 0	.....	.....	40 0 0	„ 2nd...	Khundoo Rajaram ...	
4	Rungo Sukharam.....	3rd Carkoon..	30 0 0	.....	.....	30 0 0	„ 1st...	Rungo Sukharam ...	
5	Narunrao Sukharam...	4th Carkoon..	25 0 0	.....	.....	.....	.....	.....	Withheld.
6	Shaikh Ahmed Imam.	Naik	8 0 0	1 4 8	.....	6 11 4	„ 3rd...	Shaikh Ahmed Imam.	The late Naik having been dismissed, the salary for the first five days has been shown as saving. The new Naik joined at 10 A.M. on the 6th.
7	Shaik Abdool Kureem	Peon	7 0 0	1 0 0	.....	6 0 0	„ 2nd...	Ahmed for Shaikh Abdool Kureem.	Fined R. 1 for disobedience of orders.
		Total.....	420 0 0	2 4 8	3 1 0	389 10 4			

1. None except those mentioned in this Abstract have claims to the salaries therein shown, which have been paid as set forth.
2. In this month a new hand, Shaikh Ahmed Imam, was admitted. He joined from Oolpar on the 6th July at 10 o' clock.
3. No leave was granted to any person in this month.

Date August 1870.

(Signed)
Carkoon preparing the Abstract.

(Signed)
Mamlutdar.

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SUMMARY.

Sanctioned amount	Rs.	420	0	0
Deduct—				
Fines and Savings—Fine R. 1 and Savings Rs. 1-4-8	,,	2	4	8
Net Balance	,,	417	11	4
Deduct Income Tax	,,	3	1	0
Net Balance to be disbursed	,,	414	10	4

Details of Net Balance disbursed, Rs. 389-10-4.

Date of Payment.	Writing Establishment.	Other Servants.	Land Revenue.	Law and Justice.
1st	277 8 0	.....	153 12 0	123 12 0
2nd	40 0 0	6 0 0	46 0 0	.....
3rd	59 7 0	6 11 4	36 6 10	29 11 6
	376 15 0	12 11 4	236 2 10	153 7 6

Balance on 10th August remaining to be paid on account of the following item for the reason shown against it.

No. 5 on leave and therefore to be paid on joining, Rs. 25.

Date August 1870.

(Signed)

Mamlutdar.

Note—Income-tax entries are of course unnecessary at present (1873).

REMARKS ON FORM No. 8.

An Abstract of the pay due to the Revenue Establishment should be prepared in duplicate monthly at the Talooka, according to the authorized scale, and in this form.

2. As a rule, all pay should be issued on the 1st, and not later than the 10th of the month. The amount paid each day should be noted in the Abstract and charged off in the daily sheet, without voucher, till the 10th, when the Abstract should be made up by filling in the summary at the back, and the original should be sent to the Huzoor, the duplicate being filed. On the subsequent issue of any pay remaining undisbursed on the 10th, the separate receipts of the recipients should be sent as vouchers, and reference made to the Abstract in which the amount was shown as due, or a supplementary Abstract may be sent in not later than the 20th, after which date no pay should be disbursed till the following month.

3. All recipients of more than Rs. 20 must furnish a receipt Stamp of one anna. The head of the Office must affix his stamp to the original Abstract forwarded to the Huzoor, and must see that the stamps of all subordinates are duly affixed to the duplicate retained at the Talooka and obliterated.

4. Should it be necessary to issue at a different Talooka Treasury pay included in any Talooka Abstract, the Mamlutdar should make a requisition on that Treasury, noting that he has done so, but making no entry in his Day Book or daily sheet. The Mamlutdar who pays the requisition will send it with the receipt, to the Huzoor, where it will be admitted as a voucher after reference to the Abstract.

5. The total amount paid on an Abstract in any one day should be entered in the Day Book in a lump sum, the proportions debitable to Land Revenue and to Law and Justice being alone distinguished.

6. The pay of other establishments is to be disbursed in accordance with the above general principles, and on the authority either of fixed lists supplied through the Collector, or special orders received from the Huzoor.

TALOOKA FORM No. 9.

Abstract of Pay and Contingent Allowance due to Tulatees for July 1870. *Talooka* _____ *Zilla* _____

Number.	Names of Tulatees.	Names of Villages or groups of Villages where employed.	Amount Sanctioned. Salary.	Amount Sanctioned. Contingent Allowance.	Deductions on account of Fines and Savings.	Net Amount Disbursed. Salary.	Net Amount Disbursed. Contingent Allowance.	Date of Payment.	Signature of Recipient.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
								1870.		
1	Naro Mahadev	Rander.....	20 0 0	1 12 0	.....	20 0 0	1 12 0	August, 1st.	Naro Mahadev.	
2	Govind Gunesh	Keem	17 0 0	1 12 0	0 4 0	16 12 0	1 12 0	„ 3rd.	Govind Gunesh ...	Fined for absence from the village by the Assistant Collector, by Order No. dated
3	Narun Mukun.....	Surus.....	14 0 0	1 8 0	1 0 0	13 1 7	1 6 5	„ 5th.	Narun Mukun.....	Saving for the 1st and 2nd, owing to the death of the late Tulatee.
4	Gunputram Balcrishna.	Udajun	12 0 0	1 4 0	.....	.....	.....	.....	.....	Witheld during suspension.
5	Narundas Mugunlal	Bhanodra...	10 0 0	1 0 0	.....	10 0 0	1 0 0	„ 3rd.	Narundas Mugunlal.	
6	Mathuradas Dhurumdas.	Jahangirpoora.	10 0 0	1 0 0	.....	10 0 0	1 0 0	„ 1st	Mathuradas Dhurumdas.	
		Total.....	83 0 0	8 4 0	1 4 0	69 13 7	6 14 5			

1. None except those mentioned in this Abstract have claims to the salaries there in shown, which have been paid as set forth.
2. In this month a new hand, Narun Mukun, was admitted from Eklera in—Talooka. He joined on 3rd July 1870 at 10 A.M.
3. No leave was granted to any person in this month.

Date August 1870.

(Signed) (Signed

* Carkoon preparing the Abstract. Mamlutdar.

SUMMARY.

	Salary.	Contingent Allowance.	Total.
Amount Sanctioned	83 0 0	8 4 0	91 4 0
Fines and Savings	1 2 5	0 1 7	1 4 0
Net Balance to be disbursed	81 13 7	8 2 5	90 0 0

Details of the Net Balance Disbursed—Rs. 76-12-0

Date of Payment.	Salaries.	Contingent allowance.	Total.
1st	30 0 0	2 12 0	32 12 0
3rd	26 12 0	2 12 0	29 8 0
5th	13 1 7	1 6 5	14 8 0
	69 13 7	6 14 5	76 12 0

Balance on 10th August remaining to be paid on account of the following item for the reason shown against it.

No. 4 did not come to draw Salary Rs. 12, Contingent Allowance R. 1-4-0, total Rs. 13-4.

Date August 1870.

(Signed)

Carkoon preparing the Abstract.

(Signed)

Mamlutdar.

REMARKS ON FORM No. 9.

An Abstract of the Pay and Contingent Allowance due to the stipendiary village Accountants (Tulatees) should be prepared monthly at the Talooka according to the authorized scale and in this form.

2. The rules as to period of disbursement are the same as those for the Talooka Pay Abstract, as are those for effecting a payment through another Talooka.

3. The Village Abstract is not forwarded to the Huzoor, but the Mamlutdar is held responsible that its details are correct. The total disbursement in any one day is entered in the Day Book in a lump sum, merely distinguishing salary from Contingent Allowance.

4. In order, however, to maintain suitable check at the Huzoor, two summaries of the village payments are sent there on the 10th of each month. Subsequent payments are treated similarly to those of the Talooka establishment. The two Abstracts are in the following forms :—

A.

General Abstract showing Disbursements in August 1870, *on account of Salaries to Tulatees for July* 1870. *Talooka*_____ *Zilla*_____

Number of persons receiving each rate of pay	Rate of Pay.	Amount Sanctioned.	Deductions. Amount remaining to be paid.	Deductions. Saving.	Deductions. Fines.	Deductions. Total.	Amount Net Paid.	Remarks.
1	2	3	4	5	6	7	8	9
.....	20 0 0	20 0 0	.....	.....	.....	.....	20 0 0	
.....	17 0 0	17 0 0	.....	.....	0 4 0	0 4 0	16 12 0	
.....	14 0 0	14 0 0	.....	0 14 5	.....	0 14 5	13 1 7	Saving for the 1st and 2nd owing to the death of the late Tulatee.
1	12 0 0	12 0 0	12 0 0	.....	.....	12 0 0	.....	
2	10 0 0	20 0 0	.....	.....	.....	.....	20 0 0	
Total...	.....	83 0 0	120 0	0 14 5	0 4 0	13 2 5	69 13 7	

I solemnly declare that I have entered in this Bill those persons who were actually in service in the month, and that the items set forth have been duly paid to those to whom they were due. I will not charge them in any other Bill or Voucher requiring audit.

Date 10th August 1870.

(Signed)

Mamlutdar.

SUMMARY OF THE ABOVE.

Sanctioned amount	83	0	0
Deduct Savings Rs. 0-14-5 and fine Rs. 0-4-0	1	2	5
Balance to be paid	81	13	7

Details of amount disbursed, Rs. 69-13-7—

Dates.	Amount.		
1st	30	0	0
3rd	26	12	0
5th	13	1	7
	69	13	7

Balance on 10th August remaining to be paid owing to the party to whom it is due having not come to receive it, Rs. 12.

Date August 1870.

(Signed) (Signed)

Carkoon preparing the Bill. Mamlutdar.

B.

General Abstract showing Disbursements in August on account of the Contingent Allowances to Tulatees for July 1870. *Talooka*_____ *Zilla*_____

Number of persons receiving each Rate of Contingent Allowance.	Rate of Contingent Allowance.	Sanctioned Amount.	Deductions.			Net Amount paid.	Remarks.
			Amount remaining to be paid.	Savings.	Total.		
1	2	3	4	5	6	7	8
2	1 12 0	3 8 0	.....	.....	.....	3 8 0	
1	1 8 0	1 8 0	.....	0 1 7	0 1 7	1 6 5	Saving for the 1st and 2nd, owing to the death of the late Tulatee.
1	1 4 0	1 4 0	1 4 0	.....	1 4 0	.....	
2	1 0 0	2 0 0	.....	.....	.....	2 0 0	
Total	.....	8 4 0	1 4 0	0 1 7	1 5 7	6 14 5	

I solemnly declare that I have entered in this Bill those persons who were actually in service in the month, and that the items set forth have been duly paid to those to whom they were due. I will not charge them in any other Bill or Voucher requiring audit.

Date 10th August 1870. (Signed)

Mamlutdar.

SUMMARY OF THE ABOVE.

Sanctioned Amount	8	4	0
Deduct Saving	0	1	7
Balance to be paid	8	2	5

Details of amount disbursed Rs. 6-14-5—

Dates.	Amount.		
1st	2	12	0
3rd	2	12	0
5th	1	6	5
	6	14	5

Balance on 10th August, remaining to be paid owing to the party to whom it is due having not come to receive it 1 4 0

Date August 1870

(Signed) (Signed)

Carkoon preparing the Bill. Mamlutdar.

TALOOKA FORM No. 10.

*Book of Village Servants and Expenses. Talooka*_____ *Zilla*_____ 1870-71.

Consecutive Number.	Village.	Names of Persons to whom paid.	Year for which paid.	Patel. Revenue.	Patel. Police.	Kooltumee or Wuttundar Tulatee.	Village Servants. Revenue.	Village Servants. Police.	Village Expenses.	Dewusthan.	Vurshasun.	Payments to Village Servants from whom a settlement quit-rent is levied, minus quit-rent.	Total Payment.	Signature of Recipient.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		1st October 1870.												
1	Hingney ...	Madhoo bin Mulhari, Muttadar...	1866-67	4 10	...	...	...	...	...	...	...	...	4 10	Madhoo bin Mulhari. By Parekh Narundass.
2	Do. ...	Manajee Raghoojee, Muttadar	do.	3 4	...	...	...	...	...	...	...	...	9 4	Manajee Raghoojee in person.
			1869-70	6 0	...	...	...	...	...	...	...	...		
3	Antrolee ...	Mahommed Kureem, Havildar ...	1870-71	...	...	...	9	...	...	...	...	...	9 0	Mahommed Kureem in person.
4	Do. ..	Pugee Pemla Khema	do.	...	...	...	...	12	...	...	...	...	12 0	Pemla Khema. By Mahommed Kureem.
				13 14	...	...	9	12	...	...	...	...	34 14	Rupees thirty-four and annas fourteen, debited at page 107 of the Day Book and paid in our presence. (Signed) Treasurer. (Signed) Mamlutdar!
		1st January 1871.												
20	Antrolee ...	Ramchundra Rughoonath, Wuttundar.	1870-71	...	...	36	...	...	...	...	...	...	36 0	Ramchundra Rughoonath in person.
21	Do. ...	Mahommed Kurreem, Havildar...	do.	...	...	...	9	...	...	...	...	...	9 0	Mahommed Kureem in person.
22	Do. ...	Pugee Pemla Khema	do.	...	...	...	...	12	...	...	...	...	12 0	Pemla Khema. By Ramchundra Rughoonath.
23	Hingney ...	Manajee Raghoojee, Revenue Patel.	do.	16 8	...	...	...	...	...	...	...	...	16 8	Manajee Raghoojee in person.
				16 8	...	36	9	12	...	...	...	...	73 8	Figures in words, and Signatures &c., as on 1st October above.

		10th April 1871.													
30	Antrolee...	Mahommed Kureem, Havildar...	1870-71.	...	...	...	9	...	...	...	...	...	9	0	Mahommed Kureem in person. Figures in words and signatures, &c., as above.
		20th July 1871.													
40	Do. ...	Ramchundra Rughoonath, Wuttundar.	187071.	...	...	36	...	...	12	...	...	...	48	0	Ramchundra Rughoonath in person.
41	Do. ...	Mahommed Kureem, Havildar...	Do.	...	...	...	9	..	..	...	...	...	9	0	Mahommed Kureem in person.
42	Do. ..	Pugee Pemla Khema.....	Do.	...	...	...	...	24	...	...	...	...	24	0	Pemla Khema. By Mahommed Kureem.
43	Hingney...	Manajee Raghoojee, Revenue Patel.	Do.	16	8	...	...	...	...	...	...	...	16	8	Manajee Raghoojee in person.
44	Do. ...	Madhoo bin Mulhari, Police Patel	Do.	...	13	...	...	...	...	...	...	...	13	0	Madhoo bin Mulhari in person.
45	Do. ...	Hurree Shunker, Poojari of Village God.	Do.	...	...	...	...	...	...	20	...	...	20	0	Hurree Shunker in person.
46	Do. ..	Somnath Maneknath Pooranee .	Do.	...	...	...	...	...	...	...	4	...	4	0	Somnath Maneknath Pooranee in person.
47	Do. ...	Kulyan Nursee	Do.	...	...	...	...	...	...	...	...	4	4	0	Kulyan Nursee in person.
				16	8	13	36	9	24	12	20	4	4	138	8	Figures in words, &c., as above.

TALOOKA FORM No. 11.

Book of Talooka Officers' Allowances. *Talooka* _____ *Zilla* _____ 1870-71.

Consecutive Number.	Names of Persons to whom paid.	Year for which paid.	Deshmookh or Desai.	Deshpandey.	Surpatel.	Khasnuvees.	Nadgodee.	Turf Koolkurnee or Mazmoondar.			Total.	Details. Income Tax.	Details. Cash payment.	Signature of Recipient.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	1st August 1870.													
1	Nago Rao Crishna Nadgode ...	1870-71	...	...	...	...	100	...	...	...	100	...	100	Nago Rao Crishna Nadgode in person.
2	Yeshwuntrao Nursingrao	1870-71	100	...	...	...	...	...	...	...	100	...	100	Yeshwuntrao Nursingrao in person.
3	Ramchundra Nursingrao	1868-69	100	...	...	...	...	...	...	...	300	...	300	Ramchundra Nursingrao in person.
		1869-70	100	...	...	...	...	...	...	...				
		1870-71	100	...	...	...	...	...	...	...				
		Total...	400	...	...	...	100	...	...	...	500	...	500	Rupees five hundred, debited at page 101 of the Day Book, and paid in our presence.
	2nd August 1870.													(Signed) (Signed) Treasurer. Mamlutdar
4	Maneklal Shivlal Muzmoondar...	1870-71.	...	...	...	...	...	200	...	...	200	...	200	Maneklal Shivlal in person.
	Figures in words should be given as above for each day, as also the Treasurer and Mamlutdar's Signatures.													
	Total for August	.....	400	...	...	...	100	200	...	...	700	...	700	
	1st January 1871.													
	Maneklal Sudashiv, Desai.....	1870-71.	100	...	...	...	...	...	...	...	100	...	100	Maneklal Sudashiv in person.
	Total for January	.....	100	...	...	...	...	...	...	...	100	...	100	

N.B.—Payments should be entered as above in the months to which the instalments paid may belong. A total should be taken for the twelve months, and an Abstract given below, showing separately service and non-service Wuttundars, which can be framed from the detailed payments in this form and the Petakhatawahee.

TALOOKA FORM No. 12.

Book of Miscellaneous Allowances. *Talooka*_____ *Zilla* _____ 1870-71

Consecutive Number.	Place of Residence of Recipient.	Name of Recipient.	Year for which paid.	Political Pension.	Umul.	Giraas.	Commuted allowances.	Mevasees.	Moglai.	Kothli Sauth.	Mulek Vujey and Sauth.	Dewusthan.	Dhurmada.	Total Amount.	Datails. Income Tax.	Datails. Cash payment.	Signature of Recipient.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		1st August 1870.															
1	Antroli	Bala Huree, Poojaree of Shree Mahadev.	1870-71	...	...	...	...	...	...	...	...	50	...	50	...	50	Bala Huree in person.
2	Vanvadee ...	Narun Vishwanath	1869-70	...	...	...	...	...	...	20	...	...	...	40	...	40	Narun Vishwanath in person.
			1870-71	...	...	...	...	...	...	20	...	...	...				
3	Surat City ...	Lulitaram Atmaram...	1870-71	100	...	...	...	...	...	...	...	...	...	100	...	100	Lulitaram Atmaram in person.
		Total for 1st August.	.....	100	...	...	...	...	...	40	...	50	...	190	...	190	Total Rupees one hundred and ninety, debited at page 103 of the Day Book, and paid in our presence. (Signed) Treasurer. (Signed) Mamlutdar.
		2nd August 1870.		100	...	...	...	...	...	40	...	50	...	...	...	...	
4	Mukurba.....	Talookdar Bharmuljee Jungmuljee	1870-71	...	100	...	...	...	...	...	...	...	...	100	...	100	Bharmuljee Jungmuljee. By Mookhtyar Narun Mukun.
5	Nikole	Bholanath Sarabhai...	1870-71	...	...	...	25	...	...	...	...	...	...	25	...	25	Bholanath Sarabhai in person.
		Total for 2nd August.	.....	...	100	...	25	...	...	...	...	...	...	125	...	125	Total Rupees one hundred and twenty-five, debited at page—of the Day Book, and paid in our presence. (Signed) Treasurer. (Signed) Mamlutdar.
		Total for August. ...	.....	100	100	...	25	...	...	40	...	50	...	315	...	315	

N.B.—The totals for each month having been taken as above, a grand total should be taken for the whole year.

REMARKS ON FORMS Nos. 10, 11, AND 12.

The two last forms (8 and 9) have reference to the payment of the regular stipendiary establishments employed for the direct current administration of the Talooka and its villages. Besides these, however, there is a large class of payments, some directly and others more or less remotely connected with the administration, which are made by Government at certain fixed periods during the year. These payments, from their magnitude and the hereditary nature of many of them, demand the careful scrutiny and attention of controlling officers of all grades, and with this view they are recorded on the days of disbursement in the three forms here given, according to the class to which each may belong, and are also posted from these forms (which are expansions of the Day Book) into three subordinate Ledgers (Form Nos. 20, 21 and 22) which will be explained further on.

2. The first class is composed of all charges connected with the village, excepting the pay of the stipendiary accountant, if there is one, and Form No. 10 is assigned to it. Here appear the Patel, the Wuttundar Koolkurnee, the village servants (whether hereditary or stipendiary, and whether rendering service to the State or the community), the village sadilwar allowance, and any petty religious or charitable allowances still debited to the village which have not yet been regularly enquired into and brought into the head of "Allowances under Treaties and Engagements," which come in Form No. 12.

3. The second class comprises the cash emoluments of District Hereditary Officers of all denominations, whether they have elected for a service or a non-service settlement, and appears in Form No. 11. As many columns should be used as there are different denominations. It is believed that in the majority of instances all the officers in a Talooka will belong to either one denomination or the other, but where both occur, no inconvenience will be caused by their being intermingled in this Form, as they will be posted separately in their ledger (Form No. 21).

4. The third class, for which Form No. 12 is intended, consists of the great body of "Allowances under Treaties and Engagements," that is, allowances which have been enquired into and finally guaranteed under various conditions by the Government. Dewusthan (or temple) and Dhurmada (or charitable) Grants, Compensation to Hucdars, Political Pensions, Girass, Umuls, Kothli Santh, Moglai, etc., are among the principal items occurring in this class.

5. Payments are shown in these three forms according to the dates on which they take place, and the signature of the recipient is taken in the last column (with stamp if necessary). The item is then at once posted in the corresponding ledger, Form No. 20, 21, or 22, and initialled by the Mamlutdar.

6. Before making any payment, care should be taken to refer to the proper ledger to ascertain the total amount due, the portion already paid, if any, and the amount and period fixed for the next instalment.

7 The total disbursement in one day, under each head of any one of these forms for each year, should in the evening be carried to the Talooka Day Book, further detail being unnecessary. Service and non-service Wuttundars should be distinguished.

TALOOKA

Book of Permanent Revenue and Magisterial Advances.

DR.

Date.	From whom received	On what Account.	Amount.	Total of each day's Receipts and Balance.
1870.		Balance.....	.....	.....
August, 1st...	*Vide* page 103 of the Talooka Day Book.	Batta to Criminal Prisoners and Witnesses, &c.	50 0 0	
	Ditto. ...	For expenses in connection with Revenue work.	10 0 0	
				60 0 0
		Total Rs. sixty received.....	.....	60 0 0
		(Signed)	(Signed)	
		Treasurer.		Mamlutdar.
1870.		Balance of preceding day	.....	52 1 0
August, 25th.	*Vide* page 105 of the Talooka Day Book.	Amount of Bill drawn on account of Batta to Prisoners and Witnesses, Railway Charges, &c., and debited finally to proper head.	6 15 0	
		Amount drawn as per Revenue Bill and debited finally to proper head.	1 0 0	
		Received this day	7 15 0	
				7 15 0
		Total Rs. sixty	.....	60 0 0
		(Signed)	(Signed)	
		Treasurer.		Mamlutdar.

FORM No. 13.

Talooka _____ *Zilla* _____ 1870-71.

CR.

Date.	To whom made.	On what Account.	Amount.	Total of each day's Payments and Balance.
1870.				
August, 1st...	*Vide* page 146 of the Daily Detail Book of Magisterial expenses.	Batta to Prisoners and Witnesses, &c.	1 3 6	
	Kesoo bin Govind Malee.	Hire for cart engaged for remittance to Huzoor Treasury.	1 0 0	
				2 3 6
		Total payment on this date, Rupees two, annas three, and pies six.	.....	2 3 6
		Balance in hand—		
		Revenue	9 0 0	
		Magisterial	48 12 6	
				57 12 6
		Total Rupees Sixty	.....	60 0 0
		(Signed)	(Signed)	
		Treasurer.		Mamlutdar.

The expenses from the 2nd to the 5th debited in the Daily Detail Book of Magisterial expenses should be entered here as above.

1870. August, 25th.		Expenses this day	.....	
		Balance in hand—		
		Revenue	10 0 0	
		Magisterial	50 0 0	
		Total Rupees sixty	.....	60 0 0
		(Signed)	(Signed)	
		Treasurer.		Mamlutdar.

REMARKS ON FORM No. 13.

In order to defray the cost of paper, ink, string, wax, and similar articles of stationery, each Mamlutdar has a fixed petty supply allowance, which he draws monthly in a contingent bill and expends from time to time as necessary. The Mamlutdar is primarily responsible that this allowance is expended on the prescribed objects alone (*vide* R. C., Appendix I., 2.), and must show his accounts when required to do so. No excess is under any circumstances admissible, but any surplus at the end of the year must be carried to the credit of Government.

2. Besides the above, however, there are certain charges which are necessarily very variable in amount, and which must be paid at the time, before reference to higher authority, such as batta and railway fare of prisoners and witnesses, conveyance of treasure, and other emergent charges awaiting sanction. For these purposes a permanent advance of Rs. 50 is allowed for Magisterial charges, and a smaller amount fixed by the Collector for Revenue ones. Each advance is debited in one sum in the Day Book, and then credited in this account, in which the subsequent expenditure is shown in detail. At the end of each month, or sooner, if the advance is exhausted, a contingent bill showing the expenditure in detail is sent to the Huzoor, and a fresh advance may afterwards be drawn. The details of batta to prisoners and witnesses are not shown in this form, being too elaborate, and required for check in the Magisterial Department. They are, therefore, given in a separate Form, No. 14, the daily totals of which are alone transferred to this form.

3. The advances mentioned in the last paragraph, and any others similarly permanent, are not actually refunded at the end of the year, but are credited at the Huzoor on the last day of the year, and re-issued on the next office day by means of a simple receipt (G. R. No. 2700, July 17th, 1873). As they are debited to the head of the officer receiving them personally, any officer giving over charge to another should obtain from his successor a distinct written acknowledgment of the balance transferred.

TALOOKA FORM No. 14.

TALOOKA FORM No. 14.

Daily Detail Book of Magisterial Expenses. *Talooka*_____ *Zilla*_____ 1870—71

Number of subsequent entry, if any.	Number of Criminal Case.	Offence and names of Prisoners and Witnesses, &c.	Whence received.	1st.	2nd.	3rd.	4th.	5th.	6th.	7th.	8th.	Other columns to follow for the rest of the month.	Prisoners. Days.	Prisoners. Rupees.	Witnesses. Days.	Witnesses. Rupees.	Miscellaneous Expenses.	Total expenditure.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
						August 1870.												
Under No. 15 below.	14	Theft. Prisoners. 1 Gomajee Somajee.....0 1 6	Pardee ...	0 1 6	0 1 6	0 1 6	0 6 0	Amount of diet money for four days, sent to the 1st Class Magistrate.					7	0 10 6	...	.....	.....	0 10 6
		2 Bheemajee ...0 1 6	Do. ...	0 1 6	0 1 6	0 1 6	0 6 0						7	0 10 6	...	.....	.....	0 10 6
														1 5 0				
		Witnesses. 1 Narun Umbashunker	Do. ...	0 6 0	0 6 0	.....	.....	.....	.....	.....	.....	...	...	.....	2	0 12 0	.....	0 12 0
		2 Asharam Somram...	Do. ...	0 4 0	.....	.....	.....	.....	.....	.....	.....	...	...	.....	1	0 4 0	.....	0 4 0
															1	0 0		
		Miscellaneous. Two water pots for prisoners	Do. ...	0 1 0	.....	.....	.....	.....	.....	.....	.....	...	...	.....	...	.....	0 1 0	0 1 0
	15	House trespass. Prisoner. 1 Baloodo Jugto 0 1 6	Udajun ...	0 1 6	0 1 6	0 4 6	Diet money for 3 days required in travelling to the Jail at the Sudder Station.						5	0 7 6	...	.....	.....	0 7 6
		Witness. 1 Narun Mugun	Do. ...	0 4 0	.....	.....	.....	.....	.....	.....	.....	...	...	.....	1	0 4 0	.....	0 4 0
				1 3 6														
	Supplementary No. 14.	Former Expense..... Rs. 2 6 0																

| | | |

General Summary of Batta to Prisoners and Witnesses, Talooka Form No. 14. Talooka_____ Zilla_____ 1870-71.

Number of Criminal Case.	Batta to Prisoners.				Batta to Witnesses.				Miscellaneous expenses.	Total Expenditure.	Details of Miscellaneous Expenditure.	
	No. of prisoners.	No. of days.	Rate of Batta.	Amount Paid.	No. of witnesses.	No. of days.	Rate of Batta.	Amount Paid.				
1	2	3	4	5	6	7	8	9	10	11	12	
				August 1870.								
14	3	16	0 1 6	1 8 0	1	2	0 6 0	0 12 0	.....	.....	Railway fare from Surat to Billimora	2 10 0
	...	...	.....	.....	1	1	0 4 0	0 4 0	.....	.....	Water pots	0 1 0
	...	...	.....	.....	...	...	.....	1 0 0	2 11 0	5 3 0		2 11 0
15	1	5	0 1 6	0 7 6	1	1	0 4 0	0 4 0	.....	0 11 6		
16	11	11	0 1 6	1 0 6	...	...	.....	.....	.....	1 0 6		
Monthly Total.	15	32	.....	3 0 0	3	4	.....	1 4 0	2 11 0	6 15 0	Rupees Six and annas fifteen.	

N.B.—A Summary for each succeeding month should be added below, and the grand totals taken at the end of the year.

(Signed)

Carkoon preparing the Account.

(Signed)

2nd Class Magistrate.

REMAKRS ON FORM No. 14.

The batta paid to prisoners and witnesses, the cost of their conveyance, and other similar items, being a very heavy charge upon the State, are entered in full detail in this form, so that they may be checked by the District Magistrate and the Magistrates in charge of Talookas whenever occasion offers.

2. The daily totals are carried from this account into that kept in Form No. 13, and a copy of the general summary at the end of this account is also forwarded to the Huzoor on the 26th of every month, or whenever the accounts are closed.

3. The Mamlutdar or other superior officer is to see that the food given to prisoners is full quantity and good. Money must never be given to them. All articles must be paid for at the time in cash, and Banians' accounts avoided. If an arrangement for a fixed price be made at the commencement of each month, the confusion of petty changes in the market rates will be avoided.

TALOOKA

Book of Tuccavee Advances. Talooka

Number.	Date on which item has been debited.	Name of Village.	Name of Ryot.	On what Account.	Demands. Last year's instalments.	Current year's instalments.	Instalments in future years.	Total.
1	2	3	4	5	6	7	8	9
	1869.		Outstanding Balance of last year.					
15	Oct. 25th	Kurrunj.....	Atmaram Narun ...	For building a well	10	5	10	25
				Total Outstanding Balance	10	5	10	25
	1870.							
1	August 1st	Mugode ...	Narun Gunesh	For purchase of seeds ...	...	8	16	24
2	Do. 1st	Bhudeli ...	Nagur Dulla	For purchase of bullocks.	...	30	...	30
				Total for 1st August.....	...	38	16	54
			Total Rupees fifty-four, debited at page 103 of the Day Book. (Signed) Treasurer. (Signed) Mamlutdar.					
	1870.							
3	Aug. 15th	Manekpoor...	Bheema Shunker ...	For building a well.....	...	20	...	20
				Total for 15th August 1870.....	...	20	...	20
			Total Rupees twenty, debited at page of the Day Book. (Signed) Treasurer. (Signed) Mamlutdar.					
				Total for August.....	...	58	16	74
			As above, advances should be entered as paid in this.					
				Total for 12 months.....	...	58	16	74
				Grand Total including last year's Balance...	10	63	26	99

N.B.—The portion of the balance recoverable in future years which becomes due in the next to facilitate its entry in the new year's account.

FORM No. 15.

Zilla, 1870-71.

Amount Collected,								Remissions.				Balance.				Remarks.
Date.	Amount.	Date.	Amount.	Total Collections. On account of past years' instalments.	On account of current year's instalments.	On account of instalments in future years.	Total.	On account of former years	On account of current year.	On account of future years.	Total.	On account of past years' instalments.	On account of current year's instalments.	On account of instalments in future years.	Total.	
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1871. Jan. 15th	12	1871. Apr. 10th	4	10	5	1	16	...	...	...	...	...	...	9	9	(1871-72) 9 0 0
	12		4	10	5	1	16	...	...	...	...	...	...	9	9	
1871. Jan. 15th	4	1871. Apr. 10th	2	...	6	...	6	...	...	...	...	...	2	16	18	(1871-72) 8 0 0 (1872-73) 8 0 0
1871. Jan. 10th	10	...	...	...	10	...	10	...	...	...	...	...	20	...	20	
1871. Mar. 10th	20	...	...	...	20	...	20	...	...	...	...	...	...	...	...	
	34	...	2	...	36	...	36	...	...	...	...	...	22	16	38	
	46	...	6	10	41	1	52	...	...	...	...	...	22	25	47	

(Signed)

Mamlutdar.

year should be ascertained from the original deeds, and entered in the column of remarks in order

Annual Abstract of Talooka Form No. 15, showing Tuccavee Advances and the reasons for which they were made.

*Talooka*_____, *Zilla*_____ 1870-71.

Number of Villages in which the advances were made.	Objects of Advances.	Instalments to be collected.						Collections.						Balances written off of former years.				Balances outstanding on 1st August 1871.						Remarks, if any, and the causes, dates and Nos. of orders for writing off the balances of former years.
		Instalments due in past years but unpaid.	Due in current year.		Due in future years.		Total.	Instalments due in past years but unpaid.	Due in current year.		Due in future years.		Total.	On account of instalments which fell due in past years.	On account of instalments which fall due in current year.	On account of instalments which fall due in future years.	Total.	Instalments due in past years but unpaid.	Due in current year.		Due in future years.		Total.	
			On account of past years.	On account of current year.	On account of past years.	On account of current year.			On account of past years.	On account of current year.	On account of past years.	On account of current year.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
4	For building Wells ...	10	5	20	10	...	45	10	5	20	1	...	36	...	...	...	...	...	...	...	9	...	9	
	For purchase of Seeds.	...	...	8	...	16	24	...	...	6	...	...	6	...	...	...	...	...	...	2	...	16	18	
	For purchase of Bullocks.....	...	...	30	...	...	30	...	...	10	...	...	10	...	...	...	...	...	...	20	...	...	20	
	Total.....	10	5	58	10	16	99	10	5	36	1	...	52	...	...	...	...	...	...	22	9	16	47	

(Signed)

Mamlutdar.

REMARKS ON FORM No. 15.

Occasionally it is necessary for the Government to make cash advances to ryots, to enable them to meet extraordinary expenses, such as loss from fire or cattle disease, or to make extraordinary efforts, such as colonising waste lands, digging new wells, purchasing expensive European agricultural machinery, etc.

2. When such advances are made, an account is to be kept in this form, which will mostly explain itself, and will be seen to be an expansion of the Day Book, combined with a record of subsequent repayment of advances and the balances outstanding at the end of the year.

3. The form opens with the balances outstanding at the close of the preceding year. Fresh advances are then entered on the dates when they occur, and if there be more than one in a day, the total only is carried to the Day Book. Repayments will be credited in the Day Book as they occur, and if several be made together, by one Tulatee for instance, the details need not be specified there, but they must be correctly posted up in this form to the credit of the individuals by whom or on whose behalf they are made. At the end of the year, remissions granted should be deducted and a balance struck. The annual abstract should then be made out and a copy transmitted to the Huzoor.

4. The rules under which Tuccavee advances may be made and are to be recovered, need not be specified here. They will be found in the Revenue Handbook, p. 64-6, and Act XXVI. of 1871.

TALOOKA

Day Book of Opium Sales. Talooka

DR.

1ST AUGUST

Maunds.		
1	5	0 Balance of Malwa opium.
.....		Receipts this day.

1	5	0	Total, maund one and seers five. Handwriting Carkoon ..... 's

(Signed)
Mamlutdar.

10TH AUGUST

0	38	0	Balance.
2	0	0	Received this day from the Sudder Station, by peon Sudashiv, two maunds of Malwa opium, as per Huzoor Treasurer's shera No. 19, dated the 9th instant, below this office requisition for it. Government rate Rs. 18-5-6, and the rate for sale Rs. 24. On the opium being weighed in my presence it gave the following results:—
			1 39 40 Actual quantity on weighment.
			0 0 40 Deficit from wastage.
			2 0 0

2	38	0	Total, maunds two and seers thirty-eight. Handwriting Carkoon ..... 's

(Signed)
Mamlutdar.

ABSTRACT FOR AUGUST

	RECEIPTS
Balance of last year.....	1 5 0
1st	.....
10th.....	2 0 0
	3 5 0
Balance for next month	.....
	3 5 0

1870.

Maunds.

0 4 0 Sold to Ramsett Bin Bajee, farmer of Dane Alli Peit Shop, for Rs. 96 at Rs. 24 per seer. In person.

0 2 0 Sold to Bunkajee Bin Junardun, farmer of Ruvivar Peit Shop, for Rs. 48 at Rs. 24 per seer. In person.

0 1 0 Sold to Ramjee Bin Heera, farmer of Bhuvani Peit Shop, for Rs. 24 at Rs. 24 per seer. In person.

Issues of Malva opium, seers	Value at Rs. 24 per seer.
0 7 0	Rs. 168 0 0

The above Rupees one hundred and sixty-eight have been credited at page 102 of the Day Book.

(Signed) Treasurer. (Signed) Mamlutdar.

0 38 0 Balance.

1 5 0 Total, maund one and seers five. Handwriting Carcoon.....'s

(Signed)
Mamlutdar.

1870.

0 10 0 Sold to Raojee Wassoodev, farmer of Boodhvar Peit Shop, for Rs. 240 at Rs. 24 per seer. In person.

Issue of Malwa opium, seers.	Value Rs.
0 10 0	240 0 0

Rupees two hundred and forty credited at page of the Day Book.

(Signed) Treasurer. (Signed) Mamlutdar.

2 28 0	Balance	Actual quantity	Deficit.
		2 27 40	0 0 40
2 38 0	Total maunds two and seers thirty-eight. Handwriting Carcoon.....'s		

(Signed)
Mamlutdar.

1870.

ISSUES

.....

0 7 0
0 10 0

0 17 0
2 28 0

3 5 0

1ST SEPTEMBER

2 28 0	Balance of Malwa opium	Actual 2 27 40	Wastage. 0 0 40
.....	Receipts this day		
2 28 0	Total, maunds two and seers twenty-eight. Handwriting Carcoon .....'s		

(Signed)

Mamlutdar.

5TT SEPTEMBER

2 27 40	Balance of Malwa opium.
1 0 0	Received this day from the Sudder Station, by Peon Amrit Sudashiv, one maund of Patna opium as per Huzoor Treasurer's Shera No. dated below this office requisition for it. Government rate Rs. 17-4-0. Rate for sale Rs. 23. Found one maund on being weighed in my presence.
3 27 40	Total, maunds three, seers twenty-seven, and tolas forty. Handwriting Carcoon...'s

(Signed)

Mamlutdar.

N.B.—An abstract like that for August should be given at the end of every month. After twelve months an annual abstract should be given.

FORM No. 16.

Zilla 1870-71.

Cr.

1870.

0 0 40	The deficit on account of wastage, found on weighment of the Malwa opium received on the 17th August 1870, is here debited as per Huzoor Deputy Collector's Order No. dated	
2 27 40	Balance.	
2 28 0	Total, maunds two, and seers twenty-eight. Handwriting Carkoon	

(Signed)

Mamlutdar.

1870.

.....	Issues this day.	
3 27 40	Balance.	
	2 27 40	Malwa.
	1 0 0	Patna.
	3 27 40	
3 27 40	Total, maunds three, seers twenty-seven, and tolas forty. Handwriting Carcoon...'s	

(Signed)

Mamlutdar.

REMARKS ON FORM No. 16.

The issue of opium to vendors, licensed under Regulation XXI. of 1827, is one of the duties of the Revenue Department, and the transactions are recorded in detail in Form No. 16. Talookas are debited with their supplies by the Huzoor, which keeps an account with the Commissioner of Customs.

2. The mode of debiting waste, and of other transactions, will be apparent from the Form.

3. Opium vendors are required, by Section XV. of the above Regulation, to send to the Collector (through the Mamlutdar) at the end of each month, an account in detail of the quantities received, sold, and remaining, which should be in a form generally corresponding to this. The fees paid by vendors should be credited in the Day Book direct, except where they are very numerous, or paid in several instalments, in which case a separate detail book, showing demands and collections, may be kept.

4. A simple Summary of this Form is sent monthly to the Huzoor in the following form:—

Date.	Quantity.			Rate.	Item.	Total Value.
	Maunds.	Seers.	Tolas.			

The debit side is exactly similar.

TALOOKA FORM No. 17.

TALOOKA

Day Book of sales of Stamped Paper.

Dr.	1st August 1870.			Cr.	Names of persons to whom sold.	Kind of Paper.
Rs.	No. of papers.	Rs.		No. of papers.	1	2
1,089 2 0	Balance 906	464 2 0	Sale to vendor.	868	Bheemashunker Bajeebhai, vendor of Nana Wara	Court Fee ..... Ditto ..... General Bicolar
„	Receipts this day .. „	100 0 0	General sale.....	1	Hurree Gopal.	Court Fee .....
		525 0 0	Balance.....	37		
1,089 2 0	906	1,089 2 0		906		
Total Rupees one thousand and eighty-nine and annas two; No. of papers nine hundred and six.		Total Rupees one thousand and eighty-nine and annas two; No. of papers nine hundred and six.				
(Signed) Mamlutdar.		(Signed) Mamlutdar.				

Dr.	10th August 1870.			Cr.		
Rs.	No. of Papers.	Rs.		No. of Papers.		
525 0 0	Balance 37	577 0 0	Sale to vendor.....	320	Bheemashunker Bajeebhai, vendor of Nana Wara	Court Fee ..... Bills of lading .. Hoondee ..... General Bicolar
1,087 0 0	Received as per Huzoor Deputy Collector's order 573					Court Fee ..... General Bicolar
130 0 0	Court Fee 115					
	30 0 0 2nd Class..15 Two Rupee papers Nos. 808 to 822.					
	100 0 0 7th Class. 100 one Rupee papers Nos. 3005 to 3104.	300 0 0	General sale.....	2	Mugun Gokul .... Narun Kesoor....	General Bicolar Do.
130 0 0	115					

FORM No. 17.

*Talooka*_____ *Zilla*_____ 1870-71.

No. of each Class of Paper.				Running Number of Sale.	English No. on Paper.	Rate.		Value.		Page and date of credit in the Day Book.
Class II.	Class VII.	Class VIII.	Papers not classified							
3	4	5	6	7	8	9		10		11
..	..	66	..	1	1001 to 1066	...	1	4	2	
...	...	800	...		6001 to 6800	...	8	400	...	
...	..	2	..		525 and 526	30	...	60	...	
...	...	868	...					464	2	
...	...	1	...	2	128	100	...	100	...	
...	..	869	...	...				564	2	
		Total papers eight hundred and sixty-*nine*; value Rupees five hundred and sixty-four and annas two.—Handwriting Carkoon————————'s								Rupees five hundred and sixty-four and annas two credited at page 102 of the Day Book and paid into the Treasury on the 1st instant.—Handwriting Treasurer————'s (Signed) Mamlutdar.
10	...	...	...	3	808 to 817	2	..	20	...	
...	...	...	4		189 to 192	...	4	1	...	
...	...	...	100		6803 to 6900	...	8	50	...	
...	...	100	...		28 to 127	4	...	400	...	
...	51	...	...		3005 to 3055	1	...	51	...	
...	55	...	...		846 to 900	1	...	55	...	
10	106	100	104					577	...	
...	...	1	...	4	429	100	...	100	...	
...	...	1	...		1205	200	...	200	...	Rupees eight hundred and seventy-seven credited at page—of the Day Book and paid into the Treasury on the 10th instant.—Handwriting Treasurer————'s
		2						300	...	
										(Signed) Mamlutdar.
10	106	102	104	...	.....	...	...	877	...	

TALOOKA FORM

Dr.	10th August 1870.		Cr.		Names of persons to whom sold.	Kind of paper.
					1	2
Rs.	No. of papers.		Rs.	No. of papers.		
957 0	General stamps 463		735 0 0	Balance 293.		
855 0	Bi-color 255					
800 0	Class VIII. 200					
800 0	Four R. papers No. 28 to 227					
55 0	Class VII 55					
55 0	1 R. papers No. 846 to 900					
855 0		255				
102 0	Impressed 208					
100 0	Hoondees 200					
100 0	8 anna papers, 6801 to 7000					
2 0	Bills of lading 1 to 8 8					
2 0	Four anna papers, 189 to 196.					
102 0						
957 0		208				
1,087 0		573				
1,612 0		615	1612 0 0	615		

Total Rupees one thousand six hundred and twelve; No. of papers six hundred and fifteen. Handwriting Carkoon ——— 's

(Signed) Mamlutdar.

Total Rupees one thousand six hundred and twelve; No. of papers six hundred and fifteen. Handwriting Carkoon ——— 's

(Signed) Mamlutdar

Abstract for August 1870.

	Receipts.			Sales.		
	No. of Papers.	Rupees.		No. of Papers.	Rupees.	
Balance..	906	1,089	2 0	....	....	
1st	....	....		869	564	2 0
10th	578	1,087	0 0	322	877	0 0
	578	1,087	0 0	1,191	1,441	2 0
Final balance	....	....		293	735	0 0
	1,484	2,176	2 0	1,484	2,176	2 0

No. 17—*continued.*

No. of each Class of Paper.				Current Number of Sale.	English No. on Paper.	Rate.	Value.	Page and Date of Credit in the Day Book.
Class II.	Class VII.	Class VIII.	Papers not classified.					
3	4	5	6	7	8	9	10	11
		Total papers three hundred and twenty-two; value Rupees eight hundred and seventy-seven. Handwriting Carkoon——————s.						

For Remarks, vide Form 23.

SUMMARY A OF TALOOKA

Showing the Receipts, Sales, and Balance of Stamped

Kind.	Class.	Rate.	Balance at the end of last month.			Receipts during the month.			Total on hand.	
			Current numbers borne by Papers.	Number of Papers.	Value.	Current numbers borne by Papers.	Number of Papers.	Value.	Number of Papers.	Value.
1	2	3	4	5	6	7	8	9	10	11
	2	2 0	....	..	....	808 to 822	15	30 0	15	30 0
	Total ..	....	....	..	....	.....	15	30 0	15	30 0
	7	1 0	....	..	....	3005 to 3104	100	100 0	100	100 0
	....	5 0	1112 to 1131	20	100 0	....	..	....	20	100 0
	....	10 0	55 and 56	2	20 0	....	..	....	2	20 0
	Total ..	.....	....	22	120 0	....	100	100 0	122	220 0
	8	0 1	1001 to 1066	66	4 2	....	..	....	66	4 2
	....	0 8	6011 to 6800	800	400 0	....	..	....	800	400 0
	.....	100 0	128	1	100 0	....	..	.....	1	100 0
	Total ..	....	....	867	504 2	....	..	....	867	504 2
Total Court Fees.....	....	....	....	889	624 2	....	115	130 0	1004	754 2
	7	1 0	....	...	....	846 to 900	55	55 0	55	55 0
	....	5 0	1108 to 1111	5	25 0	....	..	.....	5	25 0
	....	10 0	57 to 64	8	80 0	....	..	....	8	80 0
	Total ..	....	....	13	105 0	.....	55	55 0	68	160 0
	8	4 0	....	...	....	28 to 227	200	800 0	200	800 0
	....	30 0	525 & 526	2	60 0	....	..	....	2	60 0
	....	100 0	429	1	100 0	....	..	....	1	100 0
	....	200 0	1205	1	200 0	.....	...	.....	1	200 0
	Total ..	....	....	4	360 0	....	200	800 0	204	1,160 0
Total Bi-color	....	....	....	17	465 0	....	255	855 0	272	1,320 0
Hoondices	.....	0 8	.....	..	....	6801 to 7000	200	100 0	200	100 0
Bills of lading.....	....	0 4	....	..	.....	189 to 196	8	2 0	8	2 0
Total Impressed.....	....	....	....	..	....	.....	208	102 0	208	102 0
Total General Stamps ..	.....	....	....	17	465 0	.....	463	957 0	480	1,422 0
Grand Total....	.....	....	....	906	1,089 2	....	578	1,087 0	1484	2,176 2

FORM No. 17.

Paper, August 1870. *Talooka*_____ *Zilla*_____

Sales.								Balance on hand in the Talooka.		
General Sales.			Sales to Stamp Vendors.			Total Sales.				
Current numbers borne by Papers.	Number of Papers.	Value.	Current numbers borne by Papers.	Number of Papers.	Value.	Number of Papers.	Value.	Current numbers borne by Papers.	Number of Papers.	Value.
12	13	14	15	16	17	18	19	20	21	22
.....	..	.....	808 to 817	10	20 0	10	20 0	818 to 822	5	10 0
....	..	.....	.....	10	20 0	10	20 0	.....	5	10 0
.....	..	.....	3005 to 3055	51	51 0	51	51 0	3056 to 3104	49	49 0
....	..	.....	.....	....	....	....	....	1112 to 1131	20	100 0
.. .	..	.....	.....	....	....	....	....	55 and 56	2	20 0
.....	..	.....	.....	51	51 0	51	51 0	.....	71	169
....	..	.....	1001 to 1066	66	4 2	66	4 2	.....	....	....
....	..	.....	6001 to 6800	800	400 0	800	490 0	.....	....	....
128	1	100 0	.....	....	....	1	100 0	.....	....	....
....	1	100 0	.....	866	404 2	867	504 2	.....	....	....
....	1	100 0	.....	927	475 2	928	575 2	.....	76	179 0
....	..	.....	846 to 900	55	55 0	55	55 0	.....	....	....
....	..	.....	.....	....	....	....	....	1108 to 1111	5	25
....	..	.....	.....	....	....	....	....	57 to 64	8	80 00
....	..	.....	.....	55	55 0	55	55 0	.....	13	105 0
....	..	.....	28 to 127	100	400 0	100	400 0	128 to 227	100	400 0
....	..	.....	525 and 526	2	60 0	2	60 0	.....	....	....
429	1	100 0	.....	....	....	1	100 0	.....	....	....
1205	1	200 0	.....	....	....	1	200 0	.....	....	....
....	2	300 0	.....	102	460 0	104	760 0	.....	100	400 0
....	2	300 0	.....	157	515 0	159	815 0	.....	113	505 0
....	..	.....	6801 to 6900	100	50 0	100	50 0	6901 to 7000	100	50 0
....	..	.....	189 to 192	4	1 0	4	1 0	193 to 196	4	1 0
....	..	.....	.....	104	51 0	104	51 0	.....	104	51 0
....	2	300 0	.....	261	566 0	263	866 0	.....	217	556 0
....	3	400 0	.....	1188	1041 2	1191	1441 2	.....	293	735 0

(Signed)

1st Carkoon,

(Signed)

Mamlutdar,

SUMMARY B OF TALOOKA FORM No. 17.

Showing Classification of Papers. *Talooka* _____ *Zilla* _____ *August* _____ 1870.

Subject.	Court Fees.					General Stamps.																
						Bi-colored.					Impressed.											
											Hoondee.		Bills of Lading.		Others, if any.		Total.		Total of columns 10 and 18.	Total of columns 11 and 19.	Total of columns 5 and 20.	Total of columns 6 and 21.	Discount to Vendors.
	Class II.	Class VII.	Class VIII.	Total Papers.	Value.	Class II.	Class VII.	Class VIII.	Total Papers.	Value.	No. of Papers.	Value.	No. of Papers.	Value.	No. of Papers.	Value.	No. of Papers.	Value.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Balance at the end of July	..	22	867	889	624 2	..	13	4	17	465 0	..	..	..	..	..	..	..	..	17	465	906	1,089 2 0	....
Receipts from the Huzoor	15	100	..	115	130 0	..	55	200	255	855 0	200	100 0	8	2 0	..	..	208	102 0	463	957	578	1,087 0 0	....
Total for the month.....	15	122	867	1,004	754 2	..	68	204	272	1,320 0	200	100 0	8	2 0	..	..	208	102 0	480	1422	1484	2,176 2 0	....
Deduct—																							
General Sales	..	..	1	1	100 0	..	..	2	2	300 0	..	..	..	..	..	..	..	..	2	300	3	400 0 0	....
Sales to Stamp Vendors	10	51	866	927	475 2	..	55	102	157	515 0	100	50 0	4	1 0	..	..	104	51 0	261	566	1188	1,041 2 0	26 7 8
Total Sales.....	10	51	867	928	575 2	...	55	104	159	815 0	100	50 0	4	1 0	..	..	104	51 0	263	866	1191	1,441 2 0	26 7 8
Balance.....	5	71	..	76	179 0	..	13	100	113	505 0	100	50	4	1 0	..	..	104	51 0	217	556	293	735 0 0	....

The above balances have been examined and found correct.

Dated 1870.

(Signed) 1st Carkoon

(Signed) Mamlutdar

TALOOKA FORM No. 18.

TALOOKA

Day Book of Sales of Postage Stamps

DR.

1	2	3		4		5				6		7			
Date.	Particulars.	Half-anna Envelope 16 = one packet = 8 annas, 480 = one Ream = Rs. 15.		One-anna Envelope 16 = one packet = 1 Re., 480 = one Ream = Rs. 30.		Half-anna Labels 320 = 1 sheet = Rs. 10.				Eight-pie Labels 320 = 1 sheet = Rs. 13-5-4.		One-anna Labels 320 = 1 sheet = Rs. 20.			
						Ordinary Labels.		Service Labels.		Ordinary Labels.		Ordinary Labels.		Service Labels.	
		Reams.	Packets.	Reams.	Packets.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.
1870. August 1st.	Last day's Balance														
	Received this day, as per Huzoor Treasurer's No. dated														
	Total ..														

13	14	15	16				17		18				19		
Names of purchasers.	Half-anna Envelope 16 = one packet = 8 annas, 480 = one ream = Rs. 15.	One-anna Envelope 16 = one packet = 1 Re., 480 = one ream = Rs. 30.	Half-anna Labels 320 = 1 sheet = Rs. 10.				Eight-pie Labels 320 = 1 sheet = Rs. 13-5-4.		One-anna Labels 320 = 1 sheet = Rs. 20.				Two-anna Labels 320 = 1 sheet = Rs. 40.		
			Ordinary Labels.		Service Labels.		Ordinary Labels.		Ordinary Labels.		Service Labels.		Ordi-Lnary abels.	Service Labels.	
	Reams.	Packets.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Sheets.	Labels.
Venayek Ramchundra, Post Master															
Balance for next day															
Total															

Dated

FORM No. 18.

*Talooka*_____ *Zilla*_____ 1870-71.

8				9				10		11				12
Two-anna Labels 320 = 1 sheet = Rs. 40.				Four-anna Labels 320 = 1 sheet = Rs. 80.				Six-anna and eight-pie Labels 320 = 1 sheet = Rs. 133-5-4.		Eight-anna Labels 320 = 1 sheet = Rs. 160.				Gross Value including Discount.
Ordinary Labels.		Service Labels.		Ordinary Labels.		Service Labels.		Ordinary Labels.		Ordinary Labels.		Service Labels.		
Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Rs. a. p.

(Signed)
Treasurer.

(Signed)
Mamlutdar. CR.

20				21		22				23	24	25	26
Four-anna Labels 320 = 1 sheet = Rs. 80.				Six-anna and eight-pie Labels 320 = 1 sheet = Rs. 133-5-4.		Eight-anna Labels 320 = 1 sheet = Rs. 160.				Gross Value including Discount.	Discount at half an anna per Rupee on portions sold under Rule V.	Net Cash paid to the Treasury.	Credits given in the Day Book.
Ordinary Labels.		Service Labels.		Ordinary Labels.		Ordinary Labels.		Service Labels.					
Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rupees credited at page of the Day Book. (Signed) Treasurer. (Signed) Mamlutdar.

(Signed)
Treasurer.

(Signed)
Mamlutdar.

For Remarks, vide Form 23.

TALOOKA

Annual Abstract of Talooka Revenue Demands, Payments,

Number.	Name of Village and Heads of Revenue.	Government Demand.								
		Former years' Balance at the end of July 1870.	Current year.					August.	September.	October.
			Land Revenue.	Abkaree.	Local Fund.	Interest.	Total.			
1	2	3	4	5	6	7	8	9	10	11
1	HUDUPSUR—									
	Former years' balance *Land Revenue* 1869-70	10 0	.....	....	.....	....	10 0 0	....	..	..
	Land Revenue, Current year, including remissions	....	303 6	....	.....	....	303 6 0	32 0	..	..
	Date-trees.									
	Balance 1869-70	5 0	.....	....	.....	....	5 0 0	....	..	..
	Current year	....	.....	5 0	.....	....	5 0 0	1 0	..	..
	Local Funds, current year.									
	One-anna Cess including remissions	....	.....	....	30 11 0	....	30 11 0	2 0	..	..
	Sand and Kunker fees	....	.....	....	30 13 0	....	30 13 0	10 0	..	..
	Interest	....	.....	....	.....	1 6 6	1 6 6	....	..	..
	Total	15 0	303 6	5 0	61 8 0	1 6 6	386 4 6	45 0	..	..
2	USHTAGAUM—									
	Land Revenue, current year	....	1,092 11	....	.....	....	1,092 11 0	....	..	..
	Date-trees, current year	....	.....	1 0	.....	....	1 0 0	....	..	..
	Local Funds, current year—									
	One-anna Cess	....	.....	....	77 10 9	....	77 10 9	....	..	..
	Sand and Kunker fees	....	.....	....	10 0 0	....	10 0 0	....	..	..
	Interest	....	.....	....	.....	1 0 0	1 0 0	....	..	..
	Total	....	1,092 11	1 0	87 10 9	1 0 0	1,182 5 9	....	..	..

....	10 0 0	....	....	....	..	..	..	..	..	10 0 0	..	..	..	10 0 0	....
....	....	100 0 0	....	131 6	..	..	..	..	40 0	303 6 0	40 0	..	40 0	263 6 0	....
....	5 0 0	....	....	....	..	..	..	..	..	5 0 0	..	..	..	5 0 0	....
....	....	....	4 0 0	....	..	..	..	..	..	5 0 0	..	..	..	5 0 0	....
...	....	26 3 0	....	....	..	..	..	..	2 8	30 11 0	2 8	..	2 8	28 3 0	....
....	....	20 13 0	....	....	..	..	..	..	..	30 13 0	..	..	..	30 13 0	....
....	....	1 6 6	....	....	..	..	..	..	..	1 6 6	..	..	..	1 6 6	....
....	15 0 0	148 6 6	4 0 0	131 6	..	..	..	..	42 8	386 4 6	42 8	..	42 8	343 12 6	....
....	....	543 0 0	....	549 11	..	..	..	..	...	1,092 11 0	..	..	...	1,092 11 0	....
....	....	1 0 0	....	....	..	..	..	..	..	1 0 0	..	..	..	1 0 0	....
....	....	77 10 9	....	....	..	..	..	..	..	77 10 9	..	..	..	77 10 9	....
....	....	....	....	10 0	..	..	..	..	..	10 0 0	..	..	..	10 0 0	....
...	....	....	....	1 0	..	..	..	..	..	1 0 0	..	..	..	1 0 0	....
....	....	621 10 9	....	560 11	..	..	..	..	..	1,182 5 9	..	..	..	1,182 5 9	....

3	VANVADI.—									
	Balance of Land Revenue 1869-70.....	100 0	.....	.....	.....	.....	100 0 0	100 0	..	..
	Land Revenue, current year	.....	907 6 0	.....	.....	.....	907 6 0	.....	..	..
	Local Funds, current year, One-anna Cess.	.....	.....	.....	60 5 0	.....	60 5 0	.....	..	...
	Interest	.....	.....	.....	.....	1 0 0	1 0 0	.....	..	...
	Total....	100 0	907 6 0	.....	60 5 0	1 0 0	1,068 11 0	100 0	..	...
	Enter other villages in the same manner.									
260	Liquor and Toddy farms—									
	Farmer Bhikhajee Dorabjee.									
	Balance 1869-70	20 0	.. ..	.....	.....	.....	20 0 0	20 0	...	...
	Current year	.....	.....	192 0	.....	.....	192 0 0	16 0	16 0	16 0
	* Local Fund, One-anna Cess	.....	.....	.....	12 0 0	.....	12 0 0	1 0	1 0	10 0
	Interest	.....	.....	.....	.....	0 3 2	0 3 2	.....	..	...
	(Enter others, if any.)									
	Total..	20 0	.....	192 0	12 0 0	0 3 2	224 3 2	37 0	17 0	26 0
	Farms for the sale of Bhang Ganja—									
	Dipchund Junoo Farmer	.....	.....	25 0	.....	.....	25 0 0	.....	..	...
	Local Funds.....	.....	.....	.....	1 9 0	.....	1 9 0	.. ..	..	..
	(Enter others, if any.)									
	Total Bhang and Ganja.....	.....	... ..	25 0	1 9 0	.....	26 9 0	.....	..	..
262	Farms for the sale of poisonous substances.									
	Suleman Kasoojee, Farmer	.....	.....	.....	16 0 0	.....	16 0 0	.....	..	..
	(Enter others, if any.)									
	Total poisonous substances.....	.....	.....	.....	16 0 0	.....	16 0 0	.....	..	..

* Under recent orders the Local Fund cess is not levied on the sale proceeds of farms of Abkaree Revenue.

....	.....	.....	.. ..	....	..	..	..	..	..	100 0 0	..	...	..	100 0 0	..
.....	.....	.....	895 0	5 6	..	..	..	..	..	900 6 0	..	..	..	900 6 0	7 0
....	.....	.....	65 5	....	..	..	..	..	..	65 5 0	5 0	..	5 0	60 5 0	..
....	.....	.....	1 0	....	..	..	..	..	..	1 0 0	..	..	..	1 0 0	..
....	.....	.....	961 5	5 6	..	..	..	..	..	1,066 11 0	5 0	..	5 0	1,061 11 0	7
....	.....	.....	....	....	..	..	..	..	..	20 0 0	..	..	..	20 0 0	..
....	32 0 0	16 0 0	16 0	16 0	16 0	16 0	16 0	16 0	..	192 0 0	..	..	..	192 0 0	..
....	.....	.....	....	....	..	..	..	..	..	12 0 0	..	..	..	12 0 0	..
....	0 3 2	.....	....	....	..	..	..	..	..	0 3 2	...	..	..	0 3 2	..
....	32 3 2	16 0 0	16 0	16 0	16 0	16 0	16 0	16 0	..	224 3 2	..	..	..	224 3 2	..
....	25 0 0	.....	....	....	..	..	..	..	..	25 0 0	..	..	..	25 0 0	..
....	1 9 0	.....	....	....	..	...	..	...	..	1 9 0	..	..	..	1 9 0	..
....	26 9 0	.....	....	....	..	..	..	...	.	26 9 0	..	..	..	26 9 0	..
..	16 0 0	.....	.....	....	..	..	..	..	...	16 0 0	..	..	..	16 0 0	..
....	16 0 0	.....	....	....	..	..	...	..	..	16 0 0	..	...	..	16 0 0	..

264	Sand and Kunkur Farms.— Raoji Trimbuck, Farmer,	....		.....		.....		192	0	0	....		192	0	0	24	0	24	0	24	0
265	Ferry Farmer, Hurri Trimbuck	.....		.....		....		60	0	0	....		60	0	0	5	0	5	0	5	0
266	Toll Farmer, Keeka Natha	.....		.....		.....		300	0	0	.....		300	0	0	25	0	25	0	25	0
	Interest	....		.....		....		.....			1	0	0	1	0	0	1	0	...		...
	Grand Total	135	0	2,303	7	0	223	0	0	791	0	9	4	9	8	3,457	1	5	237	0	71	0	80	0

SUMMARY.	
Outstanding Balances of former years—	
Land Revenue	
Abkaree	
Others, if any.	
Current year	
Land Revenue	
Abkaree	
Date-trees	
Liquor and Toddy Farms	
Bhang Ganja Farms	
Local Funds	
One-anna Cess	
Sand and Kunkur Fees	
Ferry Farms	
Toll Farms	
Farms for Poisonous Substances	
Grand Total	

N.B.—The figures for columns 9 to 25 for the Summary may be taken from

I hereby certify that I have tested this Annual Abstract by comparison (1) with the Talooka Summary of village revenues (No. 27), the Talebund (No. 28), and other papers, and (2) with the Talookawar Detail Book and other papers; and find the demands, collections, and outstanding balances to be correct.

(Signed)

Assistant (or Deputy) Collector.

FORM No. 19.

and Balances. *Talooka* _____ *Zilla* _____ 1870-71.

Payments.												Over Collections refunded, Remissions, &c.				
November.	December.	January.	February.	March.	April.	May.	June.	July. Cash.	July. Remissions.	Total of twelve Months.	March.	July.	Total.	Net Collections.	Balance at the end of July 1871.
12	13	14	15	16	17	18	19	20		21	22	23	24	25	26
24 0	24 0 0	24 0 0	24 0	24 0	..	..	..	..	..	192 0 0	..	..	..	192 0 0	..
5 0	5 0 0	5 0 0	5 0	5 0	5 0	5 0	5 0	5	..	60 0 0	..	..	..	60 0 0	..
25 0	25 0 0	25 0 0	25 0	25 0	25 0	25 0	25 0	25	..	300 0 0	..	..	..	300 0 0	..
.....	.....	.....	....	....	..	..	..	..	..	1 0 0	..	..	..	1 0 0	..
54 0	143 12 2	840 1 3	1,035 5	767 7	46 0	46 0	46 0	46	42 8	3,455 1 5	47 8	..	47 8	3,407 9 5	7 0

the totals in the Detailed Revenue Receipt Book, Form No. 2.

(Signed)

Treasurer.

(Signed)

1st Carkoon

(Signed)

Mamlutdar.

REMARKS ON FORM No. 19.

1. The account in this form is, in effect, a brief Ledger, in which the entries of revenue receipts in the expanded Day Book (Form No. 2) are posted up once a month, and the demands of Government are also inserted when they have been completely settled; a balance is moreover struck between the two at the close of the year.

2. This account should be opened at the commencement of the Revenue year on August 1st by inserting the names of all the villages in the Talooka in the customary or established order, which should be that also adopted in the Talooka Revenue Summary (Form No. 27). The numbers used to designate the villages should be the same in both, and should be adopted whenever the villages occur in Form No. 2. Next to the villages should follow all other contributories to Government, such as Farmers of Abkaree. Tolls, Ferries, etc., and fixed heads of receipt, if any, such as miscellaneous Fees.

3. The outstanding balance of the preceding year may be entered on August 1st in column 3, and the demands from farmers may be inserted as soon as each is fixed; but the amount of the Jummabundy should not be filled in till the close of the year, when all extraordinary or additional items of revenue have been ascertained. If in any instance the outstanding balance is for several years, the details must be given in column 2. On the other hand, no heads not required should be inserted. The number actually needed in each case can be ascertained by reference to the General Abstract (Village No. 10) of each village.

4. The total of column 3 will of course correspond with that of the last column of this account for the preceding year. The details of columns 4 and 6 will correspond with those in the Talooka Revenue Summary (Form No. 27) and the totals with the Talooka Jummabundy Talebund (Form No. 28) The Abkaree figures in column 5 are taken from the Talooka Revenue Summary and the papers of auction sales. The interest is similarly ascertained.

5. When excess collections are refunded during the year, they will be posted in the concluding columns of this account from the corresponding ones in Form 2; when they are not, they may be shown separately in an extra column at the end.

6. The total receipts of each head at the end of each month are to be regularly posted into the summary at the foot of this Form from Form 2, and cast up at the end of the year, so that a correspondence between the two may be ensured. The demands in this Abstract cannot be filled in until the end of the year, as stated above.

TALOOKA. FORM No. 20.

TALOOKA

Ledger (or Petakhatavahee) of Villaye

Names of Allowances.	No. in Allowance.	Class (showing how long continuable).	Date of Order (or No. and year of Sunnud, if a Sunnud has been granted).	Name.	Year.
1	2	3	4	5	6
Patel	1	Hereditary	Revenue Commissioner's No. 3 of 3rd January 1866.	Hingney. Madhoo bin Mulharee, Muttadar Patel.	1866-67 .....
				Manajee bin Raghoojee, Mattadar Patel.	1866-67 .....
				Officiating Revenue Patel, Manajee Raghoojee up to July 1873.	1869-70 ..... 1870-71 .....
				Officiating Police Patel, Madhoo Mulharee up to July 1873.	1870-71 ..... Total.....
	2	Do.	Do.	Vadee. Vithul Govind, Mookhee Patell, in person.	1870-71 .....
				Rev. Police Chowra Patel. Patel. Khurch.	
				20. Cash..... 8 8 4	
					Total.....
					Summary. 1866-67 ..... 1869-70 ..... 1870-71 .....
Koolkurni	1	Do.	Do.	Antrolee. Ramchundra Rughoonath.	Total..... 1870-71 .....
Village Servants.				72. Salary. 12. Contingent Allowance. — (Gam Khurch) for paper. 84	Total and Summary as above.
Useful to Government.	1	To be enquired into.	.....	— Antrolee. Revenue ..... Police.....	1870-71 ..... 1870-71 .....
					Total..... Total for Servants useful to Government, and Summary as above.
Useful to Village community.	1	To be enquired into.	.....	Barber, Kulyan Nursee.....	1870-71 ..... Total Summary as above. Total Village servants.

4	10	4	10	...	...	...	4	10	...	4	10	...	Claimed on 18th June 1867.
3	4	3	4	...	...	...	3	4	...	3	4	...	Claimed on 1st October 1867.
6	8	6	0	...	...	...	6	0	0 8	6	8	...	
33	0	...		16	8	...	16	8	33	0	...	33	0	...	
13	0	...		...		...	13	0	13	0	...	13	0	...	
60	6	13	14	16	8	...	29	8	59	14	0 8	60	6	...	
20	0	...		...		...	...		...		...	...		20	0
80	6	13	14	16	8	...	29	8	59	14	0 8	60	6	20	0
7	14	7	14	...		...	...		7	14	...	7	14	...	
6	8	6	0	...		...	...		6	0	0 8	6	8	...	
66	0	...		16	8	...	29	8	46	0	...	46	0	20	0
80	6	13	14	16	8	...	29	8	59	14	0 8	60	6	20	0
84	0	...		36	0	...	48	0	84	0	...	84	0	...	
36	0	9	0	9	0	9 0	9	0	36	0	...	36	0	...	
48	0	12	0	12	0	...	24	0	48	0	...	48	0	...	
84	0	21	0	21	0	9 0	33	0	84	0	...	84	0	...	
4	0	...		...		...	4	0	4	0	...	4	0	...	
88	0	21	0	21	0	9 0	37	0	88	0	...	88	0	...	

Dewusthan	1	To be enquired into.*	.....	Village god, Hingney	1870-71 .....
					Total and Summary as above.
Dhurmada	1	To be enquired into.*	.....	Poorani Somnath Manek-nath	1870-71 .....
					Total and Summary as above.
					Grand Total of all Allowances.

SUMMARY.

Class.	Names of Allowances.	Amount. Former years.	Current year.	Total.
Hereditary.	Patel	14 6	66 0	80 6
Do.	Koolkurnee.—			
	Salary	...	72 0	72 0
	Gam Khurch	...	12 0	12 0
		...	84 0	84 0
	Village Servants—			
	Useful to Government.	...	84 0	84 0
	Useful to Village Community.	...	4 0	4 0
		...	88 0	88 0
	Dewusthan	...	20 0	20 0
		...	20 0	20 0
	Dhurmada	...	4 0	4 0
		...	4 0	4 0
	Grand Total.....	14 6	262 0	276 6

Dated 1st August 1870. Handwriting Carkoon—'s

(Signed) (Signed)

1st Carkoon. Mamlutdar.

* *Vide* page 140, para. 2.

FORM No. 20.

Allowances. *Talooka* _____ *Zilla* _____ 1870-71.

Amount.	Payments, &c.							Balance unpaid at the end of July 1871.	Remarks.
	Payments.					Struck off.	Total.		
	October.	January.	April.	July.	Total.				
7	8	9	10	11	12	13	14	15	16
20 0	...	...	...	20 0	20 0	...	20 0	...	
4 0	...	...	...	4 0	4 0	...	4 0	...	
276 6	34 14	73 8	9 0	138 8	255 14	0 8	256 6	20 0	

Date

(Signed) (Signed)

1st Carkoon. Mamlutdar.

For Remarks, vide Form No. 22.

Names of Allowances.	Number in Allowance.	Class (showing how long continuable).	Date of Order (or Number of Sunnud if a Sunnud has been granted).	Names.	Year.
1	2	3	4	5	6
				WUTTON SETTLEMENT.	
				Non-Service.	
Desai	1	Permanent ...	Sunnud No. 320 of 1869.	Lulloobhai Huribhai.....	1870-71.....
	2	Permanent ...	Sunnud No. 8 of 1868.	Neecha Sunker	1869-70.....
					1870-71.....
					Total Permanent ...
	3	Hereditary ...	Sunnud No. 1 of 1868.	Runchod Purbhoodas	1870-71
					Total Desais .....
					Summary.
					1869-70.....
					1870-71.....
					Total.....
Deshpandey.	1	Hereditary ...	Sunnud No. 10 of 1867.	Yeshwuntrao Nursingrao...	1870-71... ...
	2	Ditto ...	Sunnud No. 11 of 1867.	Ramchundra Nursingrao...	1868-69.....
					1869-70.....
					1870-71.....
					Total.....
					Total for Deshpandey.
					Summary as
Muzmoondar.	1	Permanent ...	Sunnud No. 5 of 1868.	Maneklal Shivlal	1870-71
					Total and
Nadgodi ...	1	Hereditary ...	Sunnud No. 15 of 1867.	Nagoba Crishna.....	1870-71
					Total and
				Grand Total of all non-service allowances.....	

100	...	...	100	...	100	...	100	.....	
50	50	...	...	...	50	....	50	.....	Neecha Shunker having died, the name of his eldest son, Luloo, ordered to be entered in his place—*vide* Assistant's order No. 50, dated 1st February 1871.
50	50	...	...	...	50	...	50	.....	
200	100	...	100	...	200	...	200	.....	
25	...	...	...	...	...	...	...	25	
225	100	...	100	...	200	...	200	25	
50	50	...	...	...	50	...	50	.....	
175	50	...	100	...	150	...	150	25	
225	100	...	100	...	200	...	200	25	
100	...	100	...	...	100	...	100	.....	
100	...	100	...	...	100	...	100	.....	Application for payment made on 15th September 1868.
100	...	100	...	...	100	...	100	.....	
100	...	100	...	...	100	...	100	.....	
300	...	300	...	...	300	...	300	.....	
400	...	400	...	...	400	...	400	.....	
for Desais.									
200	...	200	...	...	200	...	200	.....	
Summary as for Desais.									
100	...	100	...	...	100	...	100	.....	
Summary as for Desais.									
925	100	700	100	...	900	...	900	25	

Date

(Signed) 1st Carkoon.

(Signed) Mamlutdar.

[redacted]

				Summary.			
				Class.	Names of Allowances.	Amount. Former Years.	Current Year.	Total.
				Permanent.	Desai	50	150	200
					Muzmoondar ...	...	200	200
						50	350	400
				Hereditary.	Desai	...	25	25
					Deshpandey ...	200	200	400
					Nadgodi	...	100	100
						200	325	525
					Grand Total.	250	675	925
				Dated 1st May 1870. Handwriting Carkoon 's				
				(Signed) 1st Carkoon.		(Signed) Mamlutdar.		
				Service				
Desa	1	Hereditary ...	Government Resolution No. 500, dated 6th August 1866.	Manecklal Sudashiv				
				For Service		1870-71.		
				Balance...		1870-71.		
	2	Ditto ...	Ditto					
				Ruttonlal Rushikdas.....		1870-71.		
						Total Desais.		
						Summary 1870-71.		
						For Service		
						Balance.....		
						Total ...		

N.B.—Other allowances, if any, should be entered according to classes with totals and summaries as above. A general summary for all should be given as for non-service allowances.

Dated 1st August 1870. Handwriting——————'s

(Signed) 1st Carkoon. (Signed) Mamlutdar.

FORM No. 21

_____ *Zilla* _____ 1870-71.

Amount.	Payments, &c.							Balance unpaid at the end of April 1871.	Remarks.
	Payments.					Struck off.	Total.		
	May.	August.	November.	February.	Total.				
7	8	9	10	11	12	13	14	15	16
	Oct.	Jan.	April.	July.					
200	...	100	...	100	200	...	200	.....	
200	...	...	...	200	200	...	200	.....	
100	...	...	...	...	...	...	...	100	
500	...	100	...	300	400	...	400	100	
300	...	100	...	100	200	...	200	100	
200	...	...	...	200	200	...	200	.....	
500	...	100	...	300	400	...	400	100	

Date

(Signed) (Signed)

1st Carkoon. Mamlutdar.

Ledger (or Petakhatavahee,) of Miscelluneous Allowances. Talooka

Names of allowances.	Number in allowance.	Class (showing how long continuable).	Date of Order (or Number of Sunnud if a Sunnud has been granted).	Names.	Year.
1	2	3	4	5	6
Girass	1	Permanent...	Sunnud No. 1 of 1865.	Girassia Bharutmul Jugmul, inhabitant of Atursoomba.	1869-70. 1870-71. Total.....
	2	Permanent...	Sunnud No. 2 of 1865.	Thakore of Meegaum, Juswutsing Ramsing, inhabitant of Meegaum.	1868-69. 1869-70 1870-71 Total..... Total Permanent
	3	Hereditary...	Sunnud No. 205 of 1866.	Narsing Purtap, inhabitant of Tulungpore.	1870-71.
	4	Life, for more than one.	Revenue Commissioner, N. D., No. 1150, of 6th May 1866.	Ramsing Nuthoo, inhabitant of Vurachha.	1870-71.
	5	Life.....	Ditto. No. 525 of 3rd April 1865.	Bharutmul Jugmul, inhabitant of Atursoomba.	1869-70. 1870-71. Total.....
	6	To be inquired into.	.....	Jussa Nagjee, inhabitant of Koombharia.	1870-71 Total Girass .....
					1868-69. 1869-70. 1870-71. Total.....

1,100 0 0	...	...	1,100	.....	1,100 0 0	...	1,100 0 0	...	This person also receives a life allowance, which is shown at No. 5.
1,100 0 0	...	...	1,100	.....	1,100 0 0	...	1,100 0 0	...	
2,200 0 0	...	...	2,200	.....	2,200 0 0	...	2,200 0 0	...	
100 0 0	90	...	...	.....	90 0 0	10	100 0 0	...	Application for payment made on 5th May 1868 and 10 per cent therefore deducted according to Rules.
100 0 0	100	...	...	.....	100 0 0	...	100 0 0	...	
100 0 0	100	...	...	.....	100 0 0	...	100 0 0	...	
300 0 0	290	...	...	.....	290 0 0	10	300 0 0	...	
2,500 0 0	290	...	2,200	.....	2,490 0 0	10	2,500 0 0	...	
50 0 0	...	...	...	50 0 0	50 0 0	...	50 0 0	...	
25 0 0	...	...	25	.....	25 0 0	...	25 0 0	...	
25 0 0	...	...	25	.....	25 0 0	...	25 0 0	...	
25 0 0	...	...	25	.....	25 0 0	...	25 0 0	...	
50 0 0	...	...	50	.....	50 0 0	...	50 0 0	...	
15 1 6	...	...	...	15 1 6	15 1 6	...	15 1 6	...	Rs. 15 out of this allowance decided to be continuable hereditarily in the male line of Nagjee, and the rest, Rs. 0 1 6, commuted into a lump payment of Rs. 1 14 0 once for all. Collector's order No. 423, dated 15th April 1871, consequent on the Revenue Commissioner's No. 509 of 1st Idem.
2,640 1 6	290	...	2,275	65 1 6	2,630 1 6	10	2,640 1 6	...	
	Summary.								
100 0 0	90	...	...	.....	90 0 0	10	100 0 0	...	
1,225 0 0	100	...	1,125	.....	1,225 0 0	...	1,225 0 0	...	
1,315 1 6	100	..	1,150	65 1 6	1,315 1 6	...	1,315 1 6	...	
2,640 1 6	290	...	2,275	65 1 6	2,630 1 6	10	2,640 1 6	...	

Kothli Santh.	1	Permanent...	Sunnud No. 1 of 1866.	Narun Bhut Wishwanath, inhabitant of Vanvadee	1869-70 1870-71
					Total Kothli Santh
Dewusthan.	1	Permanent ...	Sunnud No. 5 of 1866.	Shree Mahadev of Antroli.	1870-71
					Total for
Dhurmada.	1	Life	Revenue Commissioner N. D., No. 200, dated 31st January 1868.	Narun Bhut Dev Bhut of Undhatree.	1870-71
					Total for
Political Pension.	1	Life	Government Resolution No. 500 of 5th August 1860.	Lulitaram Atmaram, inhabitant of Surat.	1870-71
	2	Life	Do	Sukeena Beebee, daughter of Meerza Moozfar.	1870-71
					Total Political
Mooglai ...	1	Permanent ...	Sunnud No. 1 of 1866.	Nuggurzett Nurseedass Lukhmidas, inhabitant of Surat.	1870-71
					Total fo
Umul	1	Permanent ...	Government Resolution No. 10 of 4th January 1868.	Bharmuljee Jugmuljee, inhabitant of Mukurba.	1870-71
					Total for
Commuted allowances	1	Hereditary...	Government Resolution No. 1 of 15th January 1805.	Bhelanath Sarabhai, inhabitant of Nikole.	1870-71
					Total for
					Grand Total of all Allowances ...

20	0 0	...	20	...	.....	20	0 0	...	20	0 0	...	
20	0 0	...	20	...	.....	20	0 0	...	20	0 0	..	
40	0 0	..	40	...	.....	40	0 0	...	40	0 0	...	
Summary as for Girass.												
50	0 0	...	50	...	.....	50	0 0	...	50	0 0	...	Poojaree BalaBin. Hurree.
Dewusthan and Summary as for Girass.												
50	0 0	...	...	50	.....	50	0 0	...	50	0 0	...	
Dhurmada and Summary as for Girass.												
100	0 0	...	100	...	.....	100	0 0	...	100	0 0	...	
96	0 0	24	24	24	24	0 0	96	0 0	...	96	0 0	... This item is paid monthly at the rate of Rs. 8.
196	0 0	24	124	24	24	0 0	196	0 0	...	196	0 0	...
Summary as for Girass.												
500	0 0	...	...	...	.....		.....		...	.....		500
Mooglai and Summary as for Girass.												
100	0 0	...	100	...	.....	100	0 0	...	100	0 0	...	
Umul and Summary as for Girass.												
25	0 0	...	25	...	.....	25	0 0	...	25	0	...	
Commuted allowances and Summary as for Girass.												
3,601	1 6	314	339	2,349	89	1 6	3,091	1 6	10	3,101	1 6	500

Date.

(Signed)
1st Carkoon.

(Signed)
Mamlutdar.

[redacted]

SUMMARY.

Class.	Names of allowances.	Amount. Former years.	Current year.	Total.
Permanent	Girass	1,300	1,200 0 0	2,500 0 0
	Kothli Santh	20	20 0 0	40 0 0
	Dewusthan	.....	50 0 0	50 0 0
	Mooglai	.....	500 0 0	500 0 0
	Umul	.....	100 0 0	100 0 0
	Total	1,320	1,870 0 0	3,190 0 0
Hereditary	Girass	.....	50 0 0	50 0 0
	Commuted allowances	.....	25 0 0	25 0 0
	Total	.....	75 0 0	75 0 0
Life— For more than one life.	Girass	.....	25 0 0	25 0 0
	Total	.....	25 0 0	25 0 0
For one life	Girass	25	25 0 0	50 0 0
	Dhurmada	.....	50 0 0	50 0 0
	Political Pension	.....	196 0 0	196 0 0
	Total	25	271 0 0	296 0 0
To be inquired into	Girass	.....	15 1 6	15 1 6
	Total	.....	15 1 6	15 1 6
	Grand Total	1,345	2,256 1 6	3,601 1 6

Date 1st May 1870. Handwriting, Carkoon ——————'s

(Signed) (Signed)

1st Carkoon. Mamlutdar.

FORM No. 22.

_____*Zilla*_____1870-71.

Amount.	Payments, &c.							Balance unpaid at the end of April 1871.	Remarks.
	Payments.					Struck off.	Total.		
	May.	August.	November.	February.	Total.				
7	8	9	10	11	12	13	14	15	16

REMARKS ON FORMS Nos. 20, 21, AND 22.

1. These three Forms are Ledgers in which the daily payments recorded in the detailed Day Books, Nos. 10, 11, and 12 (which are themselves expansions of the Talooka Day Book), are posted as they occur, and the total amount due to any individual, with the balance undrawn by him, if any, is also recorded. They are required by Government on account both of the magnitude and importance of these allowances, and of the necessity for recording undrawn amounts, which may be claimed after the lapse of years.

2. The year for payment of service items is calculated from August 1st to July 31st, and that for non-service items, from May 1st to April 30th. The first seven columns of Form No. 20, and of the second or service portion of Form No. 21 (if any), which show the amounts payable in the year, should therefore be written up ready by August 1st of each year. The same columns of Form No. 22, and of the first or non-service portion of Form No. 21, should be written up by May 1st.

3. The periods of payment of service allowances are similarly the months of October, January, April, and July, and of non-service allowances, May, August, November, and February. An allowance not drawn during the month, when it may be due, cannot usually be so until the next month of instalment.

4. Patels and Koolkurnees are to be paid in two instalments, unless the sum be less than Rs. 25, in which case it should be paid in the lump at any time from May to July. All other village servants are paid in four instalments. District Hereditary Officers doing service are to be paid in two instalments, unless the sum be under Rs. 50, in which case it should be paid in July.

5. Non-service items are disbursed in one lump sum in the month of May following the completion of the year to which the amount relates, or, if not drawn then, in the months of August, November, or February following. Dhurmada and Political Pensions are usually paid in May, but, if not claimed then, can be drawn in the following November. Some Devusthan and Dhurmada allowances also are paid at special times, such as before the annual festival, and some pensions are paid monthly. Such cases are disposed of according to the standing orders relating to them, which need not be particularised here.

6. The allowances in No. 21 being sometimes of both kinds, service and non-service, and the months of instalment of the two being different, the latter should precede the former in the form, and fresh names of months should be written in when they have all been entered.

7. The allowances in Forms 21 and 22 are divided into five classes,—permanent, hereditary or continuable in the male line, for more than one life, for life, and not inquired into. The particulars are from time to time received from the Alienation Department, or revised on inquiry.

8. The entry of names in lieu of those of deceased holders of allowances of all kinds takes place under the orders of the officers who may be authorised to deal with the several grades by the standing orders of Government, and in accordance with the Rules which have been issued from time to time by the Revenue Commissioners and Government for observance in different Collectorates.

9. If a person apply for an allowance, and there be some objection to paying it without reference or inquiry, a written certificate should be given to him, stating that he duly applied on a certain day, and an entry to the same effect, signed by the Mamlutdar, should be made in the corresponding form, in the column of remarks. Arrears due to deceased recipients should be at once paid to their legal heirs, unless the allowances have not been inquired into. Allowances which have fallen into arrears through the neglect of the recipients are liable, on disbursement, to a deduction proportioned to the delay, or to be struck off, as laid down in Order No. XXXIII., R. C. page 95, N. R. H. pp. 403-5. Only the net amount actually paid is to be shown in the Day Book, the deduction being entered in the proper column of these forms, and explanation, if necessary, given in the remarks.

10. Form No. 20 and the service portion of Form No. 21, if any, are to be totalled up on July 31st of each year. The non-service portion of Form No. 21 and the entire Form No. 22 are to be closed on April 30th. The disbursements should be carefully compared with Forms Nos. 10, 11, and 12 The method of closing and making the final Summaries will be seen from the Forms.

TALOOKA FORM No. 23.

(In abeyance, cash sales alone being allowed at present.)

Account of Bheemashunker Bajeebhai, Stamp Vendor of Nanawara, 1870-71—*No.* 1

Security, Rs. 1,200.

Dr. Cr.

Date.	Court Fees.		General Stamps.								Total.		Date.	Court Fees.		General Stamps.								Total.	
			Bi-color.		Impressed.				Total.							Bi-color.		Impressed.				Total.			
					Hoondees.		Bills of Lading.											Hoondees.		Bills of Lading.					
	No. of Papers.	Amount.	No. of Papers.	Amount.	No. of Papers.	Amount.	No. of Papers.	Amount.	No. of Papers.	Amount.	No. of Papers.	Amount.		No. of Papers.	Amount.	No. of Papers.	Amount.	No. of Papers.	Amount.	No. of Papers.	Amount.	No. of Papers.	Amount.	No. of Papers.	Amount.
1870.		Rs. a.		Rs. a.		Rs. a.		Rs. a.		Rs. a.		Rs. a.	1870.		Rs. a.		Rs. a.		Rs. a.		Rs. a.		Rs. a.		Rs. a.
August	25 76	24 2	102	460 0	50	25 0	4	1 0	156	486 0	232	510 2	August	1 866	404 2	2	60 0	..	....	...	....	2	60 0	868	464 2
Balance	.. 851	451 0	55	55 0	50	25 0	..	....	105	80 0	956	531 0	Do.	10 61	71 0	155	455 0	100	50 0	4	1 0	259	506 0	320	577 0
	927	475 2	157	515 0	100	50 0	4	1 0	261	566 0	1,188	1,041 2		927	475 2	157	515 0	100	50 0	4	1 0	261	566 0	1,188	1,041 2

A Balance should be struck every month as above, and an Abstract for the whole year given.

N.B.—A Separate account should be opened for each stamp vendor. Where the vendors are very numerous this book may be prefaced by a simple alphabetical index.

REMARKS ON FORMS Nos. 17, 18, AND 23.

1. The custody and sale of Stamped Paper and Stamps of all kinds is an important branch of the duties of all Treasury Officers.

2. Stamped Paper is at present divided into two principal Sections—(1) General, *i.e.*, that which may be used for all documents enumerated in the General Stamp Act, XVIII. of 1869 (other than those for which Adhesive Stamps are prescribed). The papers used for all ordinary purposes under this class bear a bi-color Stamp of blue and black colours, but those for certain objects, such as Hoondees, Bills of Lading, &c., are of a special character and usually impressed. (2) Court Fee, *i.e.*, that which must be used exclusively for all documents coming under the Court Fees Act, VII. of 1870. The papers under this class are bi-color of red and black colours.

3. Stamps, that is to say, not paper on which anything can be written, but Adhesive Labels to be used on certain occasions, are of various kinds, such as Postage, Service Postage, and Receipt or other Stamps.

4. Stamped Paper is kept in store in all Treasuries. Papers of Rs. 50 and upwards in value are sold by the Huzoor Treasurer and the Mamlutdars as a part of their ordinary duties; but those of smaller value are issued for cash for retail sale to licensed vendors, who are remunerated by a commission on their purchases. Adhesive Stamps, on the other hand, are not sold by retail at the Treasuries, but are obtainable there for cash only, by any person whatever, in quantities of not less than Rs. 5 worth at one time, a certain discount being allowed at the time of purchase. Regarding discount on Postage Stamps see Rules which came into force on July 1st, 1873.

5. Two kinds of accounts, corresponding with the above two classes,—Stamped Paper and Stamps,—are kept at each Treasury.

6. The first kind is in Form No. 17, and comprises sales by the Mamlutdar or other officer to private persons and vendors. Two Summaries of it are made at the end of the month. The first (A) remains at the Talooka, and its principal object is to ensure a proper scrutiny of the transactions and balances at the end of the month, and afford a ready means of ascertaining that papers are sold in the order in which they are numbered, and when particular numbers were sold. The second Summary (B) is for the information of the Huzoor, to which a copy is forwarded at the beginning of each month.

7. The second kind of account, which is for Stamp Labels only, is in Form No. 18, and shows sales. The form is drawn out to suit Postage

Stamps. Similar accounts must be kept for each distinct kind of label which may be in store, the columns being increased or diminished in number according to the different values of stamps of the same kind. In certain cases only one or two columns may be necessary. An Abstract showing the totals of receipts and sales in Form No. 18, or of as many separate accounts in this Form as may be kept, should be sent monthly to the Huzoor.

8. The total amount of cash receipts in the day in Form No. 17 is to be carried to the Talooka Day Book. The commission allowed is to be debited in the Day Book as a cash payment to them, not deducted from the sums they pay in, and should be shown in the Monthly Summary B, which goes to the Huzoor.

9. *In addition to the above accounts, a Ledger in Form No.* 23 *is kept of the advances made to vendors in No.* 17 *and their recovery. This Ledger is balanced at the end of every month, and care should especially be taken that the balance of paper do not exceed the amount of the vendor's security. Its results appear in the Monthly Summary B of Form No.* 17. *

10. Penalties and value of paper received under Sections 20 and 24 of Act XVIII. of 1869 are usually paid in at the Huzoor, but may be taken by Mamlutdars if the Collector so orders. In either case the amount will be credited in the Day Boo direct. Cash refunds under Section 45 may be made by Mamlutdars under the Collector's instructions on receipt of a *green order* from the Huzoor Account Department, the debit being made in the Day Book only. If a new Stamp be issued instead of a spoiled one by a Mamlutdar under the Collector's orders, the Mamlutdar will debit in No. 17 the new stamp given to the party as remitted to the Huzoor, and report having done so, returning the spoiled stamp if it has been sent to him, which it need not be. The Huzoor will credit the spoiled and good stamps in the stock account as "Returned by purchasers" and "Remitted by the Mamlutdars" respectively, and will debit (1) the good stamp as issued in lieu of spoiled ones, and (2) the spoiled stamp at the end of the month as "Returned to the Superintendent of Stamps" sending it at the same time to that officer with his account.

11. Since Stamps and Stamped Papers of all kinds are issued to Talookas from the Huzoor Treasury, the accounts at the Huzoor in Forms Nos. 17 and 18 will, in addition to what has been above described, contain advances or issues to all Talookas.

* In abeyance.

TALOOKA FORM No. 24.

TALOOKA

Stamp Vendor's Day Book of Stamped

Dr.

1st August

.....	Balance				...
464 2 0	Receipts this day from the Talooka Treasury for sale				868
404 2 0	Court Fees				866
	404 2 0	Class VIII.		866	
		4 2 0	One anna Papers, Nos. 1001 to 1066	66	
		400 0 0	Eight anna Papers, Nos. 6001 to 6800	800	
	404 2 0			866	
60 0 0	General Stamps Class VIII.				2
	60 0 0	Thirty Rupee Papers			2
64 2 0				868	
4					868

Total Rupees four hundred and sixty-four, and annas two; number of papers, eight hundred and sixty-eight. Handwriting Bheemashunker Bajeebhai's.

2nd August

402 14 0	Balance				846
.....	Receipts				...
402 14 0					846

Total Rupees four hundred and two, and annas fourteen; number of papers, eight hundred and orty-six. Handwriting Bheemashunker Bajeebhai's.

10th August

338 12 0	Balance				778
577 0 0	Receipts this day from the Talooka Treasury				320
71 0 0	Court Fees				61
	20 0 0	Class II.		10	
		20 0 0	Two Rupee Papers. *		
	51 0 0	Class VII.		51	
		51 0 0	One Rupee Papers.		
	71 0 0				
506 0 0	General Stamps				259
	455 0 0	Bi-color		155	
		55 0 0	Class VII.	55	
			55 0 0 One Rupee Papers	55	
		400 0 0	Class VIII	100	
			400 0 0 Four Rupee Papers	100	
	455 0 0				
	50 0 0	Hoondees		100	
		50 0 0	Eight anna Papers	100	
	1 0 0	Bills of Lading		4	
		1 0 0	Four anna Papers	4	
	506 0 0			259	
577 0 0				320	
915 12 0				1,098	

Total Rupees nine hundred and fifteen, and annas twelve; number of papers one thousand and ninety-eight. Handwriting Bheemashunker Bajeebhai's.

* The numbers of papers must be given throughout as in the first entry.

1870.

61	4	0	Value of papers sold	22
402	14	0	Balance	846
464	2	0		846

Total Rupees, four hundred and sixty-four, and annas two ; number of papers, eight hundred and sixty-eight. Handwriting Bheemashunker Bajeebhai's.

1870.

64	2	0	Value of papers sold	68
338	12	0	Balance	778
402	14	0		846

Total Rupees, four hundred and two, and annas fourteen ; number of papers, eight hundred and forty-six. Handriting Bheemashunker Bajeebhai's.

1870.

300	2	0	Value of papers sold	177
615	10	0	Balance	921
915	12	0		1,098

Total Rupees nine hundred and fifteen. and annas twelve ; number of papers, one thousand and ninety-eight. Handwriting Bheemashunker Bajeebhai's.

615	10	0	Balance	921
.....			Receipts this day	...
615	10	0		921

Total Rupees six hundred and fifteen, and annas ten; number of papers, nine hundred and twenty-one.

FORM No 24.

Paper. *Talooka*_____ *Zilla*_____ 1870-71.

Cr.

1870.				
510	2	0	Value of papers sold	232
105	8	0	Balance	689
615	10	0		921

Total Rupees six hundred and fifteen and annas ten; number of papers nine hundred and twenty-one.

TALOOKA FORM No. 25.

Stamp Vendor's Issue Book of Papers. *Talooka* _____ *Zilla* _____ 1870-71.

Date.	Name of Purchaser and Place of Residence.	Kind of Paper.	No. of Papers of each Class.				Current No. of Sales.	English No. on Papers.	Rate.	Value.	Remarks.
			Class II.	Class VII.	Class VIII.	Other Papers.					
1	2	3	4	5	6	7	8	9	10	11	12
									Rs. a.	Rs. a.	
1870. August... 1st.	Pranshunker Morar, Bulsar.	Court Fee	...	...	20	...	1	1001 to 1020	0 1	1 4	Papers twenty-two sold for rupees sixty-one and annas four.
	Atmaram Balcrishna, Bulsar.	General—Bi-colour..	...	...	1	...	2	525	30 0	30 0	
	Purbhoodas Morar, Bulsar.	Ditto	...	...	1	...	3	526	30 0	30 0	(Sd.) Bheemashunker Bajeebhai, Vendor.
		Total for August 1st.....			22	...	...			61 4	
1870. August... 2nd	Morar Bukti, Bulsar ...	Court Fee	...	...	46	...	4	1021 to 1066	0 1	2 14	Forty-six papers sold for rupees two and annas fourteen. (Sd.) Bheemashunker Bajeebhai, Vendor.
1870. August... 10th	Mukun Jora, Bulsar ...	Court Fee	5	...	...	...	5	808 to 813	2 0	10 0	One hundred and nine papers sold for rupees two hundred and thirty-six. (Sd.) Bheemashunker Bajeebhai, Vendor.
	Gunnesh Punt Bhow, Bulsar.	Bill of lading	...	...	...	4	6	189 to 192	0 4	1 0	
	Ditto ...	Hoondee.....	...	...	...	50	7	6801 to 6850	0 8	25 0	
	Ditto ...	General—Bi-colour..	...	...	50	...	8	28 to 77	4 0	200 0	
										236 0	
			5	...	50	54	9	813 to 817	2 0	10 0	Fifty-five papers sold for rupees two hundred and ten. (Sd.) Bheemashunker Bajeebhai, Vendor.
1870. August... 15th	ArdashirDorabjee, Surat	Court Fee	5	...	...	...					
	Atmaram Bhookhun, Surat.	General—Bi-colour..	...	...	50	...	10	78 to 127	4 0	200 0	
			5	...	50	...	Total papers two hundred and thirty-two. Value rupees five hundred and ten and annas two.			210 0	
		Total for August.	10	...	168	54				510 2	

MONTHLY ABSTRACT of Talooka Form No. 25, showing the Receipts, Sales, and Balance of Stamped Papers during August 1870. Talooka_____ Zilla_____ 1870-71.

Kind.	Class.	Rate.	Balance at the end of last Month.			Receipts during the Month.			Total.		Sales during the Month.			Balance on Hand.		
			No. borne by Papers.	No. of Papers.	Value.	No. borne by Papers.	No. of Papers.	Value.	No of Papers.	Value.	No. borne by Papers.	No. of Papers.	Value.	No. borne by Papers.	No. of Papers.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs. a.			Rs. a.			Rs. a.		Rs. a.			Rs. a.			Rs. a.
Court Fees.	2	2 0	.....	.....	.....	808 to 817	10	20 0	10	20 0	808 to 817	10	20 0	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....	10	20 0	10	20 0	.....	10	20 0	.....	.....	.....
	7	1 0	.....	.....	.....	3005 to 3055	51	51 0	51	51 0	.....	.....	.....	3005 to 3055	51	51 0
	Total ...	.....	.....	.....	.....	.....	51	51 0	51	51 0	.....	.....	.....	.....	51	51 0
	8	0 1	.....	.....	.....	1001 to 1066	66	4 2	66	4 2	1,001 to 1,066	66	4 2	.....	.....	.....
	.....	0 8	.....	.....	.....	6001 to 6800	800	400 0	800	400 0	.....	.....	.....	6001 to 6800	800	400 0
	Total ...	.....	.....	.....	.....	.....	866	404 2	866	404 2	.....	66	4 2	.....	800	400 0
Total Court Fees.	.....	.....	.....	.....	.....	.....	927	475 2	927	475 2	.....	76	24 2	.....	851	514 0
General Stamps. Bi-colour.	7	1 0	.....	.....	.....	846 to 900	55	55 0	55	55 0	.....	.....	.....	846 to 900	55	55 0
	Total ...	.....	.....	.....	.....	.....	55	55 0	55	55 0	.....	.....	.....	.....	55	55 0
	8	4 0	.....	.....	.....	28 to 127	100	400 0	100	400 0	28 to 127	100	400 0	.....	.....	.....
	.....	30 0	.....	.....	.....	525 & 526	2	60 0	2	60 0	525 & 526	2	60 0	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....	102	460 0	102	460 0	.....	102	460 0	.....	.....	.....
Total Bi-colour.....	.....	.....	.....	.....	.....	.....	157	515 0	157	515 0	.....	102	460 0	.....	55	55 0
Hoondees	.....	0 8	.....	.....	.....	6801 to 6900	100	50 0	100	50 0	6801 to 6850	50	25 0	6851 to 6900	50	25 0
Bills of lading	.....	0 4	.....	.....	.....	189 to 192	4	1 0	4	1 0	189 to 192	4	1 0	.....	.....	.....
Total General Stamps	.....	.....	.....	.....	.....	.....	261	566 0	261	566 0	.....	156	486 0	.....	105	80 0
Grand Total...	.....	.....	.....	.....	.....	.....	1,188	1,041 2	1,188	1,041 2	.....	232	510 2	.....	956	531 0

(Signed) BHEEMASHUNKER BAJEEBHAI,
Vendor of Nanawada.

REMARKS ON FORMS Nos. 24 AND 25.

1. Stamp vendors are public servants, within the meaning of the Penal Code, and the records which they keep are Government Records. The books which they are required to keep under the Rules published under Section 48 of the General Stamp Act and the Subsidiary Rules of Novr. 16th 1870, para. 9, are in Forms Nos. 24 and 25, and relate exclusively to what have above been termed Stamped Paper, since they, or any one else, may sell without control mere Stamp labels. Form No. 24 is a Day Book in which the value of paper in hand and of paper received during the day is credited, while sales by the vendor are debited, the balance in hand at the close being in paper. Form No. 25 is an expansion of Form No. 24, kept chiefly with the view of checking the endorsement by the vendor of the names of recipients of Stamps, and of tracing individual Stamps for judicial purposes. On the 25th of each month every vendor must show his books and balance of papers in hand to the Mamlutdar or 1st Carkoon, and must send in a copy of the Abstract of Form No. 25 for record. The balances of ex-officio vendors should be carefully counted by the Treasurer or other responsible officer on the first of every month.

TALOOKA FORM No. 26.

TALOOKA

Register of Alienations, with increase and

Number.	Names of Villages.	Political Inams.										
		Last Year.		Current Year.		Decrease.			Increase.			Total Increase.
		Area.	Assessment.	Area.	Assessment.	By Resumption.		Total Decrease.	Adjudicated or declared Punn.	Miscellaneous. Causes.	Miscellaneous. Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Hudupsur	...	...	...	...	...	...	...	...	...	...	...
2	Ushtagaum	4	8 0 0	6	12 0 0	...	...	...	4	...	...	4 0 0
3	Vanvadee	1	5 0 0	...	...	5	...	5 0 0	...	...	...	...
	Total, Govt. villages...	5	13 0 0	6	12 0 0	5	...	5 0 0	4	...	...	4 0 0
	Alienated villages.											
4	Lonee	...	...	...	...	...	...	...	...	...	...	...
5	Talooka Wuttondars' Villages.	...	...	...	...	...	...	...	...	...	...	...
	Total, Alienated villages	...	...	...	...	...	...	...	...	...	...	...
	Grand Total.....	5	13 0 0	6	12 0 0	5	...	5 0 0	4	...	...	4 0 0

(Signed)

Carkoon preparing the Register.

PERSONAL INAMS.

Last Year.		Current Year.		Decrease.			Increase.			
								Miscellaneous.		
Area.	Assessment.	Area.	Assessment.	By Resumption	By the operation of the Revenue Survey.	Total Decrease.	Adjudicated or declared Inam.	Causes.	Amount.	Total Increase.
14	15	16	17	18	19	20	21	22	23	24
16	131 4	16	131 4	...	...	...	...	...	...	...
38	105 0	40	109 13	...	...	...	4 13	...	...	4 13
24	31 8	20	26 4	5 4	...	5 4	...	...	...	...
78	267 12	76	267 5	5 4	...	5 4	4 13	...	...	4 13
...	406 14	...	406 14	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	406 14	...	406 14	...	...	...	...	...	...	...
78	674 10	76	674 3	5 4	...	5 4	4 13	...	...	4 13

DEWUSTHAN AND DHURMADA INAMS.

Last Year.		Current Year.		Decrease.			Increase.			
Area.	Assessment.	Area.	Assessment.	By Resumption.		Total Decrease.	By the operation of the Revenue Survey.	Miscellaneous. Causes.	Miscellaneous. Amount.	Total Increase.
25	26	27	28	29	30	31	32	33	34	35
1	5 4	1	5 4	...	...	...	...	...	...	...
4	14 7	2	7 4	7 3	...	7 3	...	...	...	...
1	3 8	2	7 0	...	...	...	...	Decided to be Inam.	3 8	3 8
6	23 3	5	19 8	7 3	...	7 3	...	...	3 8	3 8
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	..
6	23 3	5	19 8	7 3	...	7 3	...	...	3 8	3 8

WUTTON INAMS.

Last year.		Current year.		Decrease.			Increase.			
Area.	Assessment.	Area.	Assessment.	By the new quit rent.		Total Decrease.	Adjudicated or declared Inam.	Miscellaneous		Total Increase.
								Causes.	Amount.	
36	37	38	39	40	41	42	43	44	45	46
10	40 10	10	40 10	.....	.....	.....	.....	...	...	.....
...	.....	...	.....	.....	.....	.....	.....	...	...	.....
...	.....	20	24 6	.....	.....	.....	24 6	...	...	24 6
10	40 10	30	65 0	.....	.....	.....	24 6	...	...	24 6
...	20 0	...	20 0	.....	.....	.....	.....	...	...	.....
...	240 0	...	240 0	.....	.....	.....	.....	...	...	.....
...	260 0	...	260 0	.....	.....	.....	.....	...	...	.....
10	300 10	30	325 0	.....	.....	.....	24 6	...	...	24 6

INAMS OF TALOOKA SERVICE WUTTONDARS WHOSE SERVICES HAVE BEEN RETAINED.

Last year.		Current year.		Decrease.			Increase.			
								Miscellaneous.		
Area.	Assessment.	Area.	Assessment.	By the new quit-rent.		Total Decrease.		Causes.	Amount.	Total Increase.
47	48	49	50	51	52	53	54	55	56	57
...	...	...	...	...	...	...	...	...	...	...
6	20 0	6	20 0	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
6	20 0	6	20 0	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
6	20 0	6	20 0	...	...	...	...	...	...	...

Last year.		Current year.		Decrease.			Increase.			
								Miscellaneous		
Area.	Assessment.	Area.	Assessment.	By the operation of the new Survey.		Total Decrease.		Causes.	Amount.	Total Increase.
58	59	60	61	62	63	64	65	66	67	68
15	30 0	15	30 0	.....	.....	.....	.....	...	...	.....
...	.....	...	.....	.....	.....	.....	.....	...	...	.....
...	.....	...	.....	.....	.....	.....	.....	...	...	.....
15	30 0	15	30 0	.....	.....	.....	.....	...	...	.....
...	.....	...	.....	.....	.....	.....	.....	...	...	.....
...	.....	...	.....	.....	.....	.....	.....	...	...	.....
...	.....	...	.....	.....	.....	.....	.....	...	...	.....
15	30 0	15	30 0	.....	.....	.....	.....	...	...	.....

Last year.		Current year.		Decrease.			In-	
Area.	Assessment.	Area.	Assessment.	Adjudicated or declared Inam.		Total Decrease.		Miscel- Causes.
69	70	71	72	73	74	75	76	77
6	7 8	6	7 8	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
6	7 8	6	7 8	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
6	7 8	6	7 8	.....	.....	.....	.....	.....

FORM No. 26.

decrease. *Talooka*_____ *Zilla*_____ 1870-71.

(Balootedars.)		Total Inams, current year.		
crease.				
laneous.		Area of Land.	Assessment.	
Amount.				
78	79	80	81	
			Rs. a	
...	...	48	214 10	
...	...	54	149 1	
...	...	42	57 10	
...	...	144	421 5	
...	...	...	426 14	
...	...	...	240 0	
...	...	...	666 14	
...	...	144	1,088 3	

(Signed)

Mamlutdar.

N.B.—In the last column, Village Servants useful to Government should be distinguished as Hereditary and Stipendiary, Revenue and Police, as stated above, at page 48, para. 5.

REMARKS ON FORM No. 26.

1. This form is a summary of the Village Form No. 9, of alienated lands extracted from the Village General Abstract No. 10, with the addition of columns for increase and decrease, that the general condition of the alienations may be the more readily ascertained and regulated by superior authority. Its totals of course must tally with those of columns 11 to 19 of the Mouzewar Terij (No. 27), and with the entries in the Talooka Jummabundy Talebund (No. 28). This account is to be framed immediately on the receipt of Village No. 10, in March, and a return showing its totals should be forwarded to the Huzoor, that the annual adjustment of alienated lands may be made in the accounts. If any increase or decrease in alienations occurs after the March adjustment, it should be brought into the accounts of the following year, any receipts which may accrue in the meantime being shewn as receipts subsequent to the jummabundy. In filling the columns of increase and decrease the more important causes should be shown in the separate columns and the others under miscellaneous.

2. The entries in this Form are in all cases the net alienations after deducting quit-rents.

TALOOKA FORM No. 27.

TALOOKA

Mouzewar Terij, or Summary of Village Revenues

Number.	Names of Villages.	Hamlets.	Total Area.	Deduct Waste.				Remainder Culturable.		Deduct Alienations minus				
				Uneulturable Waste.	Lands culturable, unassessed.	Grass Lands.	Total.	Area.	Assessment.	Political.	Personal Inam.	Devusthan.	Wutton Inams.	Talooka Officers, whose services have been retained.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Hadupsur	2	156 0	27 10	..	..	27 10	128 30	629 0	..	131 4	5 4	40 10	....
2	Ushtagaum	1	235 0	25 0	10 0	5 0	40 0	215 0	1,225 0	12 0	109 13	7 4	....	20 0
3	Vanvadee	..	250 0	50 0	..	..	50 0	200 0	910 0	..	26 4	7 0	24 6	....
	Total for Government villages	3	661 0	102 10	10 0	5 0	117 10	543 30	2,764 0	12 0	267 5	19 8	65 0	20 0
	Alienated villages—													
4	Lonee	1	....	....	..	..	....	....	485 0	..	406 14	..	20 0	....
	Enter others, if any.													
5	Talooka Officers' villages.	..	....	....	..	..	....	....	300 0	..	....	..	240 0	....
	Total for alienated villages	1	....	....	..	..	....	....	785 0	..	406 14	..	260 0	....
	Grand Total....	4	661 0	102 10	10 0	5 0	117 10	543 30	3,549 0	12 0	674 3	19 8	325 0	20 0

Quit-Rents.				Remainder minus quit-rents, Government.								
Village Servants.		Total Alienations.		Dry Crop.		Garden.		Rice.		Distinct Water-rate.	Total.	
Useful to Village community.	Useful to Government.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.		Area.	Assessment.
16	17	18	19	20	21	22	23	24	25	26	27	28
7 8	30 0	48 0	214 10	44 39	92 0	29 0	119 0	7 0	130 0	22 0	80 30	363 0
..	..	54 0	149 1	100 0	400 0	30 0	300 0	31 0	359 4	..	161 0	1059 4
..	..	42 0	57 10	110 0	440 0	20 0	112 0	28 0	280 0	10 0	158 0	842 0
7 8	30 0	144 0	421 5	254 30	932 0	79 0	531 0	66 0	769 4	32 0	399 30	2264 4
..	..	..	426 14	....	....	..	....	..	....	..	....	....
..	..	..	240 0	....	....	..	....	..	....	..	....	....
..	..	..	666 14	....	....	..	....	..	....	..	....	....
7 8	30 0	144 0	1088 3	254 30	932 0	79 0	531 0	66 0	769 4	32 0	399 30	2264 4

Deduct Lands uncultivated, &c.			Residue cultivated.						
Assessed unoccupied lands.		Free or reduced by special agreement.	Dry Crop.		Garden.		Rice.		Distinct Water-rate.
Area.	Assessment, including water-rate.		Area.	Assessment.	Area.	Assessment.	Area.	Assessment	
29	30	31	32	33	34	35	36	37	38
42 30	193 0	.....	19 0	38 0	16 0	72 0	3 0	60 0	.....
31 0	50 0	9 4	74 0	361 0	27 0	291 0	29 0	348 0	.....
.....	.....	.....	110 0	440 0	20 0	112 0	28 0	280 0	10 0
73 30	243 0	9 4	203 0	839 0	63 0	475 0	60 0	688 0	10 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
73 30	243 0	9 4	203 0	839 0	63 0	475 0	60 0	688 0	10 0

Total.		Other Revenue.							Quit-rents on alienated lands.	Inams under attachment.	Total realizable Land Revenue.
Area.	Assessment.	Grass on unoccupied lands.	Fruit of trees.	Sale proceeds of right of occupancy of lands.	Dry wood.	Miscellaneous. Items.	Miscellaneous. Assessment.	Total.			
39	40	41	42	43	44	45	46	47	48	49	50
38 0	170 0	40 0	5 0	5 0	20 0	Process fee	2 0	82	51 6	..	303 6
						Proceeds of Batta lands	10 0				
130 0	1,000 0	20 0	8 0	8 0	10 0	Ground rent	5 0	51	16 11	25 0	1,092 11
158 0	842 0	..	25 0	30 0	..	.....	..	55	10 6	..	907 6
326 0	2,012 0	60 0	38 0	43 0	30 0	.....	17 0	188	78 7	25 0	2,303 7
....	....	..	..	..	..	.....	..	..	58 2	..	58 2
....	.....	..	..	..	..	.....	..	..	60 0	..	60 0
....	....	..	..	..	..	.....	..	..	118 2	..	118 2
326 0	2,012 0	60 0	38 0	43 0	30 0	.....	17 0	188	196 9	25 0	2,421 9

SUMMARY.

Ground-rent	5 0
Process fee	2 0
Proceeds of Batta lands	10 0
	17 0

Realizable Land Revenue of last year.	DEDUCT DECREASE.							
	Relinquishments of lands.	Smaller realizations at auction sales, &c.				Miscellaneous.		
		Grass.	Fruit of trees.	Occupancy of lands.	Dry wood.	Items.	Assessment.	
51	52	53	54	55	56	57	58	
335 0	40 0	30	..	.....	10	.....	....	
1,055 13	27 0	..	..	.....	.....	Grant of new Inams	9	8 0
						Quit rents on resumed alienated lands	1	1 0
						Process fee	1	0 0
900 0	..	..	..	.....	.....	Lands undermined by water and become waste	10	0 0
						Reduction in rates	21	0 0
						Grant of new Inams	34	0 0
						Quit-rents on resumed alienated lands	0	12 0
2,291 3	67 0	30	..	.....	10	.....	77	5 0
58 2	..	..	..	.....	.....	.....	....	
60 0	..	..	..	.....	.....	.....	....	
118 2	..	..	..	.....	.....	.....	....	
2,409 5	67 0	30	..	.....	10	.....	77	5 0

SUMMARY.

Grant of new Inams	43	8	0
Quit-rents on resumed alienated lands	1	13	0
Process fee	1	0	0
Lands undermined by water and become waste	10	0	0
Reduction in rates	21	0	0
	77	5	0

Total.	Increase.								
	Fresh Cultivation.	Larger realizations at auction sales, &c.				Miscellaneous.			Total.
		Grass.	Fruit of trees.	Occupancy of lands.	Dry wood.	Items.	Assessment.		
59	60	61	62	63	64	65	66		67
80 0	26 0	..	5	5	..	Process fee	2 0 0	49 0 0	
						Proceeds of Batta lands	10 0 0		
38 9	....	2	6	8	10	Ground Rent	5 0 0	75 7 0	
						Cultivation of waste lands	10 0 0		
						Increase in rates	0 8 0		
						Resumption of alienated lands with Summary Settlement	8 4 0		
						Imposition of fresh Summary Settlement	0 11 0		
						Inam Juptee, owing to Inamdar having absconded	25 0 0		
65 12	....	3	2	30	..	Increase in rate	11 0 0	73 2 0	
						Imposition of a distinct water rate	10 0 0		
						Resumption of alienated land with Summary Settlement	11 0 0		
						Imposition of fresh Summary Settlement	6 2 0		
184 5	26 0	5	13	43	10	.....	99 9 0	196 9 0	
....	....	..	..	..	..	.....	.....	.....	
....	....	..	..	..	..	.....	.....	.....	
....	....	..	..	..	..	.....	.....	.....	
184 5	26 0	5	13	43	10	.....	99 9 0	196 9 0	

SUMMARY.

Proceeds of Batta lands	10	0	0
Cultivation of waste lands	10	0	0
Increase in rates	11	8	0
Process fee	2	0	0
Ground rents	5	0	0
Imposition of distinct water rate	10	0	0
Resumption of alienated lands	19	4	0
Imposition of the Summary Settlement	6	13	0
Inam Juptee	25	0	0
	99	9	0

Remissions on account of column 50.		Realizable Land Revenue, being column 50 minus column 69.	Sayer for Date-trees.	Local Funds.			Interest.	Grand Total.
				One anna cess.				
Causes.	Assessment.			Cash Receipts.	Remissions.	Sand and kunker.		
68	69	70	71	72	73	74	75	76
Damages by Locusts.	40 0	263 6 0	5 0 0	28 3 0	2 8 0	30 13 0	1 6 6	331 4 6
....	....	1,092 11 0	1 0 0	77 10 9	....	10 0 0	1 0 0	1,182 5 9
....	....	907 6 0	.....	60 5 0	....	.....	1 0 0	968 11 0
....	40 0	2,263 7 0	6 0 0	166 2 9	2 8 0	40 13 0	3 6 6	2,482 5 3
....	....	58 2 0	.....	30 5 0	....	.....	.....	88 7 0
....	....	60 0 0	.....	20 0 0	....	.....	.....	80 0 0
....	....	118 2 0	.....	50 5 0	....	.....	.....	168 7 0
....	40 0	2,381 9 0	6 0 0	216 7 9	2 8 0	40 13 0	3 6 6	2,650 12 3

(Signed)

Carkoon preparing the Summary.

(Signed)

1st Carkoon

(Signed)

Mamlutdar.

FORM No. 27.

*Talooka*_____, *Zilla*_____, 1870-71.

REMARKS ON FORM No. 27.

1. This Talooka Revenue Summary, commonly called the "Mouzewar Terij," is compiled from the General Abstracts of Lands and Revenues (Village Form No. 10) of the villages, which are sent in to the Talooka for examination in July, as already explained (see page 54). It should be commenced immediately after the close of the year, and promptly completed and tested by the Mamlutdar. The mode in which it should be filled in requires little explanation. It must, of course, tally as to items shewn in the village accounts, with the Annual Abstract (No. 19) and the Talebund (No. 28), which, in fact, are made from it. Where all the alienated villages of a Talooka have been surveyed, the whole of the details required in this form will be forthcoming, but where this is not the case, only the area of Government lands in such villages (if any) and the amount of gross assessment, alienations, and quit-rents can be inserted. The more important causes of increase and decrease should be put in the separate columns.

2. An extra column should be inserted after column 5 for the total area of land set apart for public purposes. See below, page 233.

TALOOKA FORM No. 28.

TALOOKA FORM No. 28.

*Jummabundy Talebund, Talooka*_____ *Zilla*_____ 1870-71.

	Last Year.				Current Year.				Decrease.				Increase.				Remarks about the causes of Increase and Decrease.
	Inhabited.		Uninhabited.		Inhabited.		Uninhabited.		Inhabited.		Uninhabited.		Inhabited.		Uninhabited.		
	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	
Total number of Villages.....	5	4	...	...	5	4	...	...	...	...	...	...	...	...	...	...	
Deduct alienated Villages	2	1	...	...	2	1	...	...	...	...	...	...	...	...	...	...	
Balance belonging to Government.	3	3	...	...	3	3	...	...	...	...	...	...	...	...	...	...	
	Area.		Assessment.		Area.		Assessment.		Area.		Assessment.		Area.		Assessment.		
	Acres.		Rs. a.		Acres.		Rs. a.		Acres.		Rs. a.		Acres.		Rs. a.		
Total area of Government Villages as per Terij, No. 27.	661	0	.....		661	0	.....		...		.....		...		.....		
Deduct—																	
Unculturable Waste (including Waste subordinate or Pote numbers).	97	10	.....		102	10	.....		...		.....		5		.....		
Culturable Unassessed Waste.	12	0	.....		10	0	.....		2		.....		...		.....		
Grass Lands	5	0	.....		5	0	.....		...		.....		...		.....		
Total Waste.....	114	10	.....		117	10	.....		2		.....		5		.....		

Remainder Culturable—									
Government villages	546 30	2,763 8	543 30	2,764 0	3 0	.....	...	0 8	
Alienated villages	.....	785 0	.....	785 0	...	.....	...	.....	
	546 30	3,548 8	543 30	3,549 0	3 0	.....	...	0 8	
Deduct Inams, minus Quit-rents, as per separate Register :—									
Political Inams	5 0	13 0	6 0	12 0	...	1 0	1 0	.....	There was a decrease of Rs. 5 owing to the resumption of alienated lands, and an increase of Rs. 4 in consequence of lands hitherto Government having been declared Inam, giving a net decrease of Rs. 1.
Personal Inams	78 0	674 10	76 0	674 3	2 0	0 7	...	.....	Decrease Rs. 5-4-0 owing to resumption of alienated lands, minus increase Rs. 4-13-0 on account of Government lands declared Inam; net decrease Rs. 0-7-0.
Dewusthan and Dhurmada ...	6 0	23 3	5 0	19 8	1 0	3 11	...	.....	Decrease Rs. 7-3-0 owing to resumption of alienated lands, increase Rs. 3-8-0 on account of Government lands declared Inam; net decrease Rs. 3-11-0.
Wuttun Inams	10 0	300 10	30 0	325 0	...	.....	20 0	24 6	Owing to lands hitherto Government having been declared Inam.
Talooka Wuttundars whose services have been retained.	6 0	20 0	6 0	20 0	...	.....	...	.....	
Village Servants—									
Useful to Village community.	6 0	7 8	6 0	7 8	...	.....	...	.....	
Useful to Government	15 0	30 0	15 0	30 0	...	.....	...	.....	
Total Inams.....	126 0	1,068 15	144 0	1,088 3	3 0	5 2	21 0	24 6	
							Net increase Rs.	19 4	

TALOOKA FORM No 28—(*continued*).

	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	
	Acres.	Rs. a.	Acres.	Rs. a.	Acres.	Rs. a.	Acres.	Rs. a.	
Remainder with Government—									
Dry-crop lands	257 30	912 0	254 30	932 0	3 0	.....	...	20 0	
Garden lands	84 0	569 0	79 0	531 0	5 0	38 0	...	.....	
Rice lands	79 0	785 0	66 0	769 4	13 0	15 12	...	.....	
Distinct Water-rates.....	.....	22 0	.....	32 0	...	.....	...	10 0	
Quit-rents	.....	191 9	.....	196 9	...	.....	...	5 0	
Total.....	420 30	2,479 9	399 30	2,460 13	21 0	53 12	...	35 0	Net decrease Rs. 18-12-0.
Deduct—									
Culturable assessed unoccupied lands.	52 30	202 0	73 30	243 0	...	.....	21 0	41 0	
Free or reduced by special agreement.	.....	9 4	.....	9 4	...	.....	...	.....	
Total.....	52 30	211 4	73 30	252 4	...	.....	21 0	41 0	
Residue.	368 0	2,268 5	326 0	2,208 9	42 0	59 12	...	.....	
Other revenues	.....	259 2	.....	331 2	...	.....	...	72 0	
Total.....	368 0	2,527 7	326 0	25,39 11	42 0	*59 12	...	72 0	* If Rupees 5 on account of quit-rents on alienated lands were added to this, the sum would correspond with the Rs. 64-12-0 given below.

Details.									
Regularly cultivated lands—									
Dry-crop lands	220 0	843 0	203 0	839 0	...	.....	...	.....	
Garden lands	75 0	530 0	63 0	475 0	...	.....	...	.....	
Rice lands	73 0	703 12	60 0	688 0	...	.....	...	.....	
Distinct Water-rates	.....	.....	.....	10 0	...	.....	...	.....	
Total	368 0	2,076 12	326 0	2,012 0	42 0	64 12	...	.....	
Other Revenue—									
Sale proceeds of grass	.....	85 0	.....	60 0	...	25 0	...	.....	Decrease on account of smaller realizations at auctions Rs. 30, and increase under the same head Rs. 5; net decrease Rs. 25.
Fruit Trees	.....	25 0	.....	38 0	...	.....	...	13 0	Larger receipts at auctions.
Sale proceeds of occupancy	.....	.....	.....	43 0	...	.....	...	43 0	Ditto ditto.
Ground-rents	.....	.....	.....	5 0	...	.....	...	5 0	Imposition of new rent.
Sale proceeds of dry wood	.....	30 0	.....	30 0	...	.....	...	.....	
Process Fees	.....	1 0	.....	2 0	...	.....	...	1 0	Issue of notices for non-payment of instalments.
Proceeds of Batta lands	.....	.....	.....	10 0	...	.....	...	10 0	Cultivation of Batta lands.
Total	.....	141 0	.....	188 0	...	25 0	...	72 0	Net increase Rs. 47.

Rs.	a.	p.	*Causes of Decrease.*
67	0	0	Relinquishment of occupied lands.
10	0	0	Cultivated lands undermined by water and become waste.
43	8	0	Lands declared Inam.
21	0	0	Reduction in rates.
141	8	0	

			Causes of Increase.
26	0	0	Cultivation of culturable assessed unoccupied lands.
10	0	0	Cultivation of unculturable waste lands
11	8	0	Increase in rates.
19	4	0	Resumption of Inam lands.
10	0	0	Imposition of a distinct water rate.
76	12	0	

Net decrease Rs. 64-12-0.

TALOOKA FORM No. 28—(*continued*).

	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	
	Acres.	Rs. a.	Acres.	Rs. a. p.	Acres.	Rs. a.	Acres.	Rs. a. p.	
Quit-rents on alienated lands and Villages	.....	191 9	.....	196 9 0	...	.....	...	5 0 0	Increase of Rs. 6-13-0 owing to lands hitherto Government having been declared Inam, minus decrease of Rs. 1-13-0 on account of resumption of alienated lands; net increase Rs. 5.
Inams under attachment	.....	.....	.....	25 0 0	...	.....	...	25 0 0	Inam land under attachment pending inquiry in consequence of the Inamdar having absconded.
Grand Total realizable Land Revenue as above	368 0	2,409 5	326 0	2,421 9 0	42 0	89 12	...	102 0 0	Net decrease Acres 42, net increase Assessment Rs. 12-4-0.
Adjustment of Inam lands and villages	.....	1,068 15	.....	1,088 3 0	...	.....	...	19 4 0	Causes of increase and decrease as above.
Total Land Revenue	368 0	3,478 4	326 0	3,509 12 0	42 0	89 12	...	121 4 0	
Sayer Revenue—									
Date-trees	.....	6 0	.....	6 0 0	...	.....	...	.....	
Liquor and Toddy Farms	.....	200 0	.....	192 0 0	...	8 0	...	.....	Smaller outturns from auction sales of farms.
Bhang and Ganja Farms	.....	25 0	.....	25 0 0	...	.....	...	.....	
*Total Sayer Revenue	.....	231 0	.....	223 0 0	...	8 0	...	.....	

Local Funds—									
One Anna Cess	.....	181 0	.....	232 8 9	...	.....	...	51 8 9	Increase owing to the levy of the anna cess on the total Kumal of Inam lands and on account of increase in Government land revenue.
Farms of Poisonous substances ...	.....	.....	.....	16 0 0	...	.....	...	16 0 0	A new item of receipt.
Sand and Kunkur Fees	.....	225 0	.....	232 13 0	...	.....	...	7 13 0	Larger receipts.
Ferry Farms	.....	60 0	.....	60 0 0	...	.....	...	.....	
Toll Farms	.....	320 0	.....	300 0 0	...	20 0	...	.....	Owing to a falling off in the receipts.
Total Local Fund Revenue	.....	786 0	.....	841 5 9	...	20 0	...	75 5 9	
Total of Land, Sayer, and Local Fund Revenues	368 0	4,495 4	326 0	4,574 1 9	42 0	117 12	...	196 9 9	
Interest	.....	1 0	.....	4 9 8	...	.....	..	3 9 8	Owing to non-payment of instalments on proper dates.
Grand Total.....	368 0	4,496 4	326 0	4,578 11 5	42 0	117 12	...	200 3 5	Net increase Rs. 82-7-5.

* Where there happen to be alienations of Sayer Revenue, they should here be deducted in the same way as Land Revenue alienations.

TALOOKA FORM No. 28—(*continued*).

Items.	Cash Receipts.	Remissions.	Adjustments.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Land Revenue	2,381 9 0	40 0 0	1,088 . 3 0
Sayer Revenue	223 0 0	.....	.....
Local Funds	838 13 9	2 8 0	.....
Interest	4 ·9 8	.....	.....
	3,448 0 5	42 8 0	1,088 ·3 0
		Total.....	4,578 11 5

Total Rupees four thousand five hundred and seventy-eight, annas eleven, and pies five.

(Date) 1871. Examined (Date)_____1871.

(Signed) (Signed) (Signed)

Carkoon preparing the Talebund. 1st Carkoon Mamlutdar.

I hereby certify that I have thoroughly tested this Talebund by comparison with the Summary of Village Revenues (No. 27) and the Annual Abstract (No. 19), and the original Village Talebunds and other papers, and find it to be correct.

(Signed)

Assistant (or Deputy) Collector.

REMARKS ON FORM No. 28.

1. This Form is similar in kind to Village No. 10, being the one in which the accounts of all the villages in the Talooka are brought together into one view. It is framed after the close of the year from the Mouzewar Terij (No. 27) and the part of the General Abstract at the foot of Form No. 19 which relates to liquor and other auctions; in other words, No. 27 will supply all items which pass through the Village Accounts, and No. 19 the remainder, which are managed direct from the Talooka Kutcherry. The causes of increase and decrease in alienations come from No. 26. The numbers and dates of the Collector's orders for every grant or resumption must be quoted. Where they are not numerous they may be put in the column of remarks, but if otherwise, a separate list of them should be appended.

2. It is needless to dilate on the care with which this important document, embracing the whole regular revenue of the Talooka, is to be drawn up. It should be signed by the Mamlutdar.

3. The Assistant or Deputy Collector in charge of the Talooka is required (Government Resolution No. 1454, November 6th, 1869) to test this Talebund thoroughly by comparison with Nos. 27 and 19, and the original Village Talebunds (No. 10) and other papers from which they are compiled, and then to test the collections shown in No. 19 by the Talookawar Detail Book (Huzoor No. 3) to be obtained for the purpose, and the amount of balance outstanding. A certificate of correctness must in each case be given, when errors, if any, have been rectified.

4. A copy of the Talebund must be sent to the Huzoor by the end of August, at latest, for use in preparing the Collector's Jummabundy Report. It must be accompanied by a certificate that the whole of the village accounts have been closed, examined by the Mamlutdar, and corrected where necessary.

5. The total area of land set apart for public purposes under section 32 of (Bombay) Act. I, 1865, should be deducted from the Kumal in village Form No. 10 and this Form, in a separate head following "Unculturable Waste."

TALOOKA FORM No. 29.

STATEMENT of Remissions, with reasons, &c. *Talooka,* _____ *Zilla* _____, 1870-71.

Number.	Name of Village or Farmer.	Remissions for the Current Year.								Outstanding balances of former years written off.	*Remarks, if any, and No. and date of order to write off the outstanding balances of former years.*
		On account of the introduction of the Survey rates this year for the first time.	On account of Lands taken up for Roads.	In consequence of Ryot paying Sulamee having absconded: the holding was sold and the balance remitted.	In consequence of Salt Water having overflowed land occupied by Ryots: there was no crop.	On account of injury by Locusts.	Amount of Assessment ordered to be remitted on Ryots' holding every year, till the Survey.	On Account of fire.	Total Remissions.		
1	2	3	4	5	6	7	8	9	10	11	12
	On account of Land Revenue.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
1	Booharee	1,500 0	18 8	.....	.....	40 0	.....	.....	1,558 8	5 0	Under Collector's order No. 25, dated 5th August 1870.
2	Sejwar	800 0	.....	25 4	.....	.....	12 0	.....	837 4	.....	
3	Teethul	425 5	.....	.....	12 8	.....	.....	.....	437 13	200 0	Under Revenue Commissioner's order No. 134, dated 8th January 1871.
	Total.....	2,725 5	18 8	25 4	12 8	40 0	12 0	.....	2,833 9	205 0	
	On account of Sayer Revenue.										
4	Bapajee Teekum, liquor farmer	.....	.....	.....	.....	.....	.....	50 0	50 0	.....	On account of loss of the farmer's Mowra by fire, under Government order No. dated 18 .
	Grand Total.....	2,725 5	18 8	25 4	12 8	40 0	12 0	50 0	2,883 9	205 0	

(Signed)

Mamlutdar.

REMARKS ON FORM No. 29.

1. Remissions cannot be given, especially in surveyed Talookas, without very special cause and separate sanction (*vide* pages 27 and 62 to 64 of N. R. H). Where any happen to have occurred, the Mamlutdar must make a statement of them in this form, and send a copy to the Huzoor along with the Talebund (No. 28).

TALOOKA FORM No. 30.

Statement of Outstanding Balances of Land and Sayer Revenues and of Tuccavee. Talooka_____, Zilla_____, 1870-71.

No.	Amount.	Mamlutdar's Remarks as to the causes of the Balances.	On account of current year.	On account of past year.	Total.
	Rs. a. p.	Recoverable.			
1	50 0 0	Land Revenue—	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Period for payment extended in consequence of destruction of house by fire.	20 0 0	.....	20 0 0
		Recovery postponed pending the expiration of the period of the notice issued for non-payment of five times the assessment ordered to be levied for unauthorised occupation.....	30 0 0	.....	30 0 0
			50 0 0	.....	50 0 0
2	50 0 0	Sayer Revenue—			
		Owing to non-payment of the amount of Toddy farm by farmer: steps are being taken to recover it from the security.....	.....	50 0 0	50 0 0
3	20 0 0	Tuccavee to be recovered in 1871-72 at the expiration of the period fixed	.....	20 0 0	20 0 0
	120 0 0	Total recoverable.			
		Irrecoverable.			
4	10 0 0	Land Revenue—			
		Ryot having absconded leaving no property	10 0 0	.....	10 0 0
		(And so on, for Sayer and Tuccavee.)			
		Disputed.			
		As above.			
		Abstract.			
		Total Outstanding Balance—			
		Land Revenue			
		Sayer Revenue			
		Tuccavee			

REMARKS.—This Form speaks for itself. It is to be prepared, and a copy forwarded to the Huzoor with the Talebund.

TALOOKA FORM No. 31.

Index of Resignations, Leases, Transfers, and Successions to Government and Alienated Holdings.

*Talooka*_____, *Zilla*_____, 1870-71.

No.	Names of Villages.	Name removed from the Register on resignation, transfer, or death.	Name entered on leasing, transfer, or succession,	Nature of entry.	Number.	Area.	Assessment.	Date of receipt of application from the Villages.	Date of Sanction given at the Talooka.
1	2	3	4	5	6	7	8	9	10

REMARKS.

1. This is a Register kept of the Razeenamas and other documents relating to the change of ownership or occupancy in land, submitted by the Village Accountant for the Mamlutdar's sanction, and subsequently recorded in his No. 18. At the time of the Jummabundy the Mamlutdar must test the Village Accounts by reference to this Register. The Assistant or Deputy Collector, when he examines the Talooka Dufter, must see that it is regularly and correctly written up. In order to facilitate reference to this Index when testing village accounts, an alphabetical list of the villages in the Talooka should be prefixed to it, and when any new entry is made, its consecutive number should be noted opposite the village in this list to which it may belong.

TALOOKA FORM No. 32.

Statement of Sanctioned Charges of Revenue Collecting Establishments.
*Talooka*_____, *Zilla*_____, 1870-71.

Establishments.	Last year.	Current year.	Decrease.	Increase.	Remarks.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Talooka Establishments	3,180	3,180	...	...	
Talooka Officers whose services are retained	500	500	...	...	
Village Servants, whether Hereditary or otherwise, &c.					
Tullatee—					
Salary	1,010	996	14	...	Owing to reduction at the revision of Tullatee Establishments by the Revenue Commissioner. *Vide* his No. of .
Contingent allowance ...	99	99	...	...	
Koolkurni	72	72	...	...	
Patel	66	62	4	...	Owing to introduction of the new scale. *Vide* Revenue Commissioner's No. of .
Village Servants—					
Useful to Village Communities	4	4	...	...	
Useful to Government ...	84	84	...	...	
Village Expenses—					
Chowra Kurch	...	4	...	4	Ditto.
Contingent allowance (Sadilwar)	12	12	...	...	
Dewusthan	20	20	...	...	
Dhurmada	4	4	...	...	
	5,051	5,037	18	4	

(Date) 1871.

(Signed)

Carkoon preparing the Statement.

(Signed) (Signed)

1st Carkoon. Mamlutdar.

REMARKS ON FORM No. 32.

1. This Form is compiled from the various Abstracts of Establishment (col. 4 of No. 8, cols. 4 and 5 of No. 9, and Nos. 20 and 21), and a copy is sent to the Huzoor with the Talebund. It is then completed by the addition of the Batta drawn by the Talooka Kutcherry Officers, as shown in the Talookawar Detail Book (No. 3), and compiled into the Collector's Form No. 20 sent to the Revenue Commissioner, the object of which is to control generally the charges of collection and bring to light excess in individual Talookas or Districts. Only a moiety of the salaries of Officers exercising Magisterial power is entered in this Statement.

TALOOKA FORM No. 33.

STATEMENT of Condition of Boundary Marks. Talooka_____ Zilla,_____, 1870-71.

Name of Talooka and Mahal.	Number.	Name of Village.	Total number of Fields.	Condition of the Boundary Marks of the Fields entered in Column 4.							Remarks.
				Fields the boundary marks of which were in a good state of repair at first inspection.	Ditto Second inspection.	Fields the Boundary marks of which were repaired after the 2nd inspection.				Fields the boundary marks of which were not repaired at the time of submission of Return.	
						Without service of notice.	After service of notice.	At whose expense repaired through hired labour			
								The Cultivator or Inamdar.	Government.		
1	2	3	4	5	6	7	8	9	10	11	12
	1	Majree	625	300	115	50	100	50	5	5	
	2	Ustagaum	424	100	200	50	25	25	24	.....	
	3	Surus	320	50	75	100	50	25	20	.....	
	4	Lonee	115	.....	55	50	5	5	.....	.....	
		Total.....	1,484	450	445	250	180	105	49	5	

To

1st May 1871.

(Signed)

The Collector of

Mamlutdar.

REMARKS ON FORM No. 33.

1. This Form is kept with the view of tabulating and checking the working of Village Forms Nos. 3 and 4 and whatever action may be taken upon them. The Form is opened by filling in the first four columns. The materials for the 5th and 6th columns should invariably be obtained from the "General duty" Carkoon, who may examine the village. Those for the remaining columns will be either furnished by the Village Accountant or obtained personally by the Mamlutdar on inspection, or a Carkoon specially sent. Every Mamlutdar who is a good Revenue Officer will endeavour to get the inspection by "General duty" Carkoons completed early in this season, so as to know the state of his charge and take corrective measures where necessary. Assistant or Deputy Collectors must see that this Form is properly kept up.

2. A copy of this Form must be forwarded to the Collector through the Officer in charge of the Talooka, on the 1st of May in each year, that there may be time for him to take further measures if he desire to do so.

TALOOKA

General Statistical Return,

Number.	Names of Villages.	Number of Houses.			Human Beings.									
					Adult Males.		Adult Females.		Boys.		Girls.		Total.	
		Of the better sort.	Of the inferior sort.	Of the worst sort.	Able to Read and Write.	Unable to Read and Write.	Able to Read and Write.	Unable to Read and Write.	Under Instruction.	Not under Instruction.	Under Instruction.	Not under Instruction.	Able to Read and Write.	Unable to Read and Write.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

No. of Children vaccinated.	Deaths.													
	By Races or Castes.													
	Christians.						Hindus.						Mussulmans.	
	Europeans.		Eurasians.		Native Converts.		Of Caste.		Of low Caste.		Jains.			
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

DEATHS.—(*Continued.*)

By Races or Castes.—*(Continued).*							By Causes.									
Parsees.		Others.		Total.			Cholera.		Small-pox.							
									Vaccinated when not one year old.		Vaccinated after the age of one year.		Never Vaccinated.		Vaccination unknown or uncertain.	
Males.	Females.	Males.	Females.	Males.	Females.	Total.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47

DEATHS.—(*Continued.*)

By Causes.—(*Continued.*)

Fever.		Bowel complaint.		Accident or Violence.													
				Drowning.													
				Suicidal.						Accidental.							
				Wells.		Tanks.		Other places.		Wells.		Tanks.		Other places.			
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.		
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63		

DEATHS.—(*Continued.*)

By Causes.—(*Continued.*)

Accident or Violence.—(*Continued.*)

Drowning.—(*Continued.*)						Poisoning.					
Otherwise.						Suicidal.		Accidental.		Otherwise.	
Wells.		Tanks.		Other Places.							
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
64	65	66	67	68	69	70	71	72	73	74	75

By Causes.—(*Continued.*)

Accident or Violence.—(*Continued.*)

Hanging.						Wounding.						Wild Beasts.	
Suicidal.		Accidental.		Otherwise.		Suicidal.		Accidental		Otherwise.			
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
76	77	78	79	80	81	82	83	84	85	86	87	88	89

By Causes.—(*Continued.*)

Accident or Violence.—(*Continued.*)							Other Causes.		Total.		
Snake-bites.		Other accidents or violence.		Total.							
Males.	Females.	Males.	Females.	Males.	Females.	Total.	Males.	Females.	Males.	Females.	Total.
90	91	92	93	94	95	96	97	98	99	100	101

D[illegible]nued.)

By Ages.

Born dead.		Not exceeding 1 year.		1 to 6 years.		6 to 12 years.		12 to 20 years.		20 to 30 years.		30 to 40 years.	
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
102	103	104	105	106	107	108	109	110	111	112	113	114	115

Deaths.—(*Continued*).									Births.		
By Ages.—(*Continued*).											
40 to 50 years.		50 to 60 years.		Above 60 years.		Total.					
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	Males.	Females.	Total.
116	117	118	119	120	121	122	123	124	125	126	127

Cattle and other Quadrupeds.									Ploughs.		Carts.				Dams across Rivers with Aqueducts.	
		Buffaloes.														
Bullocks.	Cows.	Females.	Males.	Horses.	Mares.	Foals.	Asses.	Sheep and Goats.	With two Bullocks.	With four Bullocks.	Riding Carts.	Carts used in carrying loads.	Wells with steps.	Wells without steps.	Pucka.	Kutcha.
128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144

Dhekoodees or Water-lifts.	Tanks.	Canals.	Rivers and Streams or Springs.	Khureef.											
				Rice.				Cotton.							
					Produce in Maunds of 82 Seers each.			Exotic.				Indigenous.			
				Area in Acres.	For consumption in Village.	For export.	Total.	Area in Acres.	Produce in Maunds of 82 Seers each.			Area in Acres.	Produce in Maunds of 82 Seers each.		
									For consumption in Village.	For export.	Total.		For consumption in Village.	For export.	Total.
145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160

KHUREEF.								RUBEE.							
Joowar.				Total.				Wheat.				Barley.			
	Produce in Maunds of 82 Seers each.				Produce in Maunds of 82 Seers each.				Produce in Maunds of 82 Seers each.				Produce in Maunds of 82 Seers each.		
Area in Acres.	For consumption in Village.	For export.	Total.	Area in Acres.	For consumption in Village.	For export.	Total.	Area in Acres.	For consumption in Village.	For export.	Total.	Area in Acres.	For consumption in Village.	For export.	Total.
161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176

Castor-oil Seeds.				Total.				Sugar-cane.				Vegetables.			
Area in Acres.	Produce in Maunds of 82 Seers each.			Area in Acres.	Produce in Maunds of 82 Seers each.			Area in Acres.	Produce in Maunds of 82 Seers each.			Area in Acres.	Produce in Maunds of 82 Seers each.		
	For consumption in Village.	For export.	Total.		For consumption in Village.	For export.	Total.		For consumption in Village.	For export.	Total.		For consumption in Village.	For export.	Total.
177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192

Full.										Total.		
Plantains.				Total.						Produce in Maunds of 82 Seers each.		
Area in Acres.	Produce in Maunds of 82 Seers each.			Area in Acres.	Produce in Maunds of 82 Seers each			Deduct Lands twice cropped.	Balance, Acres.			
	For consumption in Village	For export.	Total.		For consumption in Village	For export.	Total.			For consumption in Village.	For export.	Total.
193	194	195	196	197	198	199	200	201	202	203	204	205

Fallows.	Waste.	Total area of Land.	Irrigated Lands.				Lands dependent on rain for water supply.				Government.			
			From Canals.		From other Sources.		Rice.		Other Lands.					
			Khureef.	Rubee.	Khureef.	Rubee.	Khureef.	Rubee.	Khureef.	Rubee.	Number of Trees.	Produce in Maunds of 82 Seers each.		
												For consumption in Village.	For export.	Total.
206	207	208	209	210	211	212	213	214	215	216	217	218	219	220

FORM No. 34.

*Talooka*_____, *Zilla*_____, 1870-71.

FRUIT TREES.

Private, in Government Lands.				Total.			
	Produce in Maunds of 82 Seers each.				Produce in Maunds of 82 Seers each.		
Number of Trees.	For Consumption in Village.	For Export.	Total.	Number of Trees.	For Consumption in Village.	For Export.	Total.
221	222	223	224	225	226	227	228

REMARKS ON FORM No. 34.

1. This Form is a compilation of the General Statistics recorded by the several Village Accountants in the Village Forms Nos. 13, 14, 14, and 16. It is filled up as follows: columns 8 to 16 and 128 to 140 from the Abstracts of Form No. 13 (*vide* para. 4 of remarks on that Form); columns 17 to 127 from the Monthly Abstracts of Form No. 14; columns 141 to 148 from the copies of Form No. 15; and columns 149 to 228 from the Abstracts and totals of Form No. 16. Some of the uses to which various portions of this Form are put will now be enumerated.

2. *Jummabundy Report.*—The total areas under each kind of crop, which are given in every fourth column from column 149 (153, 157, 161, etc.), are embodied in a statement to be sent annually by the Mamlutdar to the Collector, who refers to them in his Jummabundy Report under Section XV., Description of produce, and compiles his own Return No. 17. Column 11 of Form 16 for that report is also filled in by the Mamlutdar from columns 213 and 214.

3. *Irrigation Returns* for the Government of India, required under Government Resolution, Public Works Department, No. 144 I—2729 of November 20th, 1868. In Table I. of these Returns, which are sent annually by the Mamlutdar to the Collector in the month of September, the areas of cultivable land are taken from columns 201, 202, 206, 207, and 208; the details of irrigated and unirrigated, khureef and rubbee, from columns 209 to 216; the population from columns 14 and 15. (The total area and portion barren is found in Talooka Form No. 28, and the amount of alienated land in No. 26.) Tables II. and III. are framed from the columns of area and produce occurring between columns 149 and 200, and Table IV. from the columns for home consumption and export to be found in the same range of this Statement. The Collector's returns should go to the Executive Engineer for Irrigation in January at latest.

4. *Cotton Returns,* sent to the Cotton Commissioner, under Government Resolution, Revenue Department, No. 217, of January 16, 1867, partly from columns 153 and 157.

5. *Death* and *Cholera Returns,* sent to the Sanitary Commissioner, under Government Resolution, General Department, No. 2130, of November 16th 1866, and No. 4674 of 7th December 1872, General Department. These are to be framed from the Monthly Abstracts of Village Form No. 14, and the

annual totals put into this Statement in columns 17 to 127, which have been modified to suit the revised record of vital statistics required in Government Resolution, General Department, No. 3872 of 23rd December 1871.

6. *Vaccination Returns.*—The returns sent annually by Mamlutdars, as amended by Government Resolution, General Department, No. 408, of February 18th 1869, is compiled from columns 16, and 40 to 47.

7. This Statement also contains certain information which is ordered to be recorded in Government Resolution, Financial Department, No. 535 of May 10th 1867, but is not transmitted to any higher authority.

8. It will be understood that the columns quoted above refer to the illustration in this Manual. In practice, the numbers will of course vary indefinitely, according to the number of crops in each Talooka, and consequently of columns used in the Statement for it.

PART III.

HUZOOR ACCOUNTS.

Introduction.

In order that Huzoor accounts may be satisfactorily considered, it is necessary to bear in mind that the Huzoor Office presents three aspects :—

I. It is the centre of local administration, receiving directly or indirectly the Government dues of every description from all Departments, making all disbursements, and controlling a number of minor Treasuries subordinate to its own.

II. It is charged executively with the collection of the Land and Sayer revenue, which is the largest portion of the Government dues, and is therein controlled by the Revenue Commissioner, to whom various particulars have consequently to be, from time to time, communicated.

III. It is a unit in the financial resources of British India, and, therefore, controlled, as to the disposal of its cash collections (whether by expenditure or remittance) by the Accountant General, for whose purposes certain accounts are therefore kept, and to whom various returns are periodically made.

These aspects will now be further particularised.

I.—Central Office.

2. At the Treasury of the Huzoor, considered as a central office, occur several large and important items of receipt (*such as Income-Tax of Sudder Station*) and expenditure (such as Military charges). The first account is therefore the Huzoor Treasury Day Book (No. 1), which is kept in English in the Account Department, and has two supplements recording and securing the actual receipts and disbursements.

which take place in the separate Treasury Room. The Huzoor Treasury Day Book, moreover, contains the grand totals of the Daily Sheets of each of the Subordinate or Talooka Treasuries, and thus exhibits the entire receipts and disbursements of the whole collectorate, as far as they can be known on any given day. From this is framed the Daily Balance Book (No. 2), in which mere transfers are distinguished and a cash balance is struck.

3. At the Huzoor, considered merely as a place of local disbursement, it is necessary to keep some, but not all, of the expansions of the Day Book which have already been prescribed for Talooka Treasuries. The forms of these it is unnecessary to repeat, but they may be enumerated, with brief remarks :

Deposit Registers.—Revenue and Judicial (Civil and Criminal). These are kept in Talooka Forms No. 6 and 7, except that the first column is divided to show the date of receipt of Huzoor and Talooka deposits separately. All the Talooka deposits are embodied in this from the Daily Sheets. Registers framed from them and the Mamlutdars' returns are submitted periodically to the Accountant General.

Huzoor Pay Abstract.—Similar to Talooka No. 8 and subject to the same rules.

Opium Day Book.—This is similar to Talooka No. 16, but each Talooka to which opium is remitted is debited with the amount as if it were sold to a licensed vendor. The summaries of sales in the Talookas, which are sent in monthly (*vide* page 158), are, however, compiled with the Huzoor sales into a general return, which is sent monthly to the Commissioner of Customs and Opium.

Stamped Paper.—An account is kept in the form of Talooka No. 17, which comprises both dealings with vendors at the Sudder Station and remittances to the Talookas. Of the former a Ledger in Talooka No. 23 is kept. Summaries in forms A and B are prepared, but the latter are simply written off and are excluded from the Summaries. The Summaries B for both Huzoor and Talookas are compiled into a general one in an analogous form which is sent monthly to the Superintendent of Stamps. An annual return is also submitted.

Stamps.—An account in Talooka Form No. 18, comprising both sales and issues to Talookas, is kept, and the extracts of it and the Talooka accounts are similarly compiled for the Superintendent of Stamps. As at the Talookas, separate accounts in this form are kept for each kind of stamps. These issues of stamped paper and stamps are also shown in Plus and Minus Memoranda, which are kept for each kind, and forwarded to the Accountant General, under minor regulations issued from time to time by that Officer, which it is not necessary to particularise here. Further details will be found regarding Postage Stamps in the Rules introduced on 1st July 1873.

Books.—As certain Regulations and Acts and other works are usually kept for sale at the Huzoor, and sometimes issued to the Talookas also (*vide supra* page 92), a stock account of them is kept in a simple Day Book Form, and periodical accounts are sent to the Collector of Bombay.

Miscellaneous Allowances.—It is not usual to keep a Day Book of these in Talooka Form No. 12, as either they are not very numerous, or separate abstracts (as of Pensions) are prepared, but a Ledger (or Petakhatavahee) in Talooka Form No. 22 is necessary for purposes of check and precaution.

The reasons why the other Talooka forms are rarely or never required at the Huzoor are obvious.

4. The Huzoor Treasury Day Book and Daily Balance Book, though they contain, as has been stated, the entire receipts, disbursements, and balances of the whole collectorate, contain them in such a manner—too concentrated as to the Talookas, too diffuse as to the Huzoor, and generally unclassified—that the results, though valuable for present and ulterior financial control, are useless for executive, and chiefly for fiscal, purposes. For those purposes it is necessary that each Talooka should be presented separately, and that all the heads of Revenue Receipts and Charges should be at any time readily distinguishable. Hence arises the necessity for the Talookawar Detail Book of Receipts and Disbursements (Huzoor Form No. 3) and the annual Talookawar Abstract of it (Huzoor Form No. 4), which are to be constantly used for

checking the Talooka accounts, and furnish at the end of the year much information for the Jummabundy Returns.

II.—Revenue Collections.

5. In order better to ensure the efficient performance by the Huzoor Office of its duty of collecting the Land and Sayer revenue, and to obviate undue leniency or corruption on the one hand, and harshness on the other, the Revenue Commissioner is vested by Regulation V. of 1830 with control over the whole revenue administration. With this view all Collectors submit to him at brief periods—(1) certain miscellaneous returns calculated to keep him informed of the progress and pressure of the revenue collections, and (2) a complete series of annual statistics, showing the results of the previous year's administration. These returns are as follows :—

5	Miscellaneous Returns.	Refunds of Land Revenue up to Rs. 100 monthly.
6		Collections and Balances, quarterly and annually.
7		Return of Distraints and Defaulters, quarterly.
8		Deposits and Advances, quarterly.
9		Attachment of Alienations, half-yearly.
10	Annual Jummabundy Returns.	Land Revenue—Demands, Collections, Remissions, and Balances...A.
11		Ditto Causes of Increase and Decrease ... ... B.
12		Ditto Analytical Statement of Balances... ... ... C.
13		Tuccavee Advances—Demands, Collections, Remissions, and Balances... ... ... D.
14		Ditto Objects for which made, &c. ... ... E.
15		Ditto Analytical Statement of Balances... ... F.
16		Statement of Culturable Lands ... ... G.
17		Ditto of various descriptions of crops cultivated ... ... H.
18		Sayer Revenue—Demands, Collections, Remissions, and Balances. I.
19		Ditto Analytical Statement of Balances ... ... J.
20		Establishments—Charges and Cost of Collection ... ... K.
21		Ditto Causes of Increase and Decrease in actual charges ... ... L.
22		Ditto ditto ditto in Service Lands ... ... M.
23		General Inspection Return of Boundary marks ... ... N.
24		Statement of Examination of Accounts by Collectors and Assistants ... ... O.
25		Public Works—Construction and Repairs of Tanks, Wells, &c. ... P.
26		Statement of Remissions with reasons. ... ... Q.
27		Statement of Lands sold for Building sites.

Out of the above returns, Nos. 10 to 26 accompany the Jummabundy Report, which need not be enlarged upon in this place. The manner in which the Returns are framed will be explained in

the remarks on each. The above returns are the only ones prescribed by Government for general use, but the Revenue Commissioners from time to time call for such additional ones in the vernacular as they find necessary for purposes of check.

6. In Collectorates where there are Dufterdars, and in others where there are no Dufterdars, but native District Deputy Collectors, these officers are held personally responsible that the above Jummabundy Returns, along with the Report which accompanies them, have been correctly framed, and duly tested by an examination of, and comparison with, the several descriptions of accounts, and that the rules and orders on the subject have been attended to. In Collectorates where there are neither Dufterdars nor Native District Deputy Collectors, the Revenue Commissioner is to select the most experienced Mamlutdar for the duty. One month ought to be sufficient for the compilation of the Returns and Report, which should be ready by the end of September.

7. It may be useful in this place to recapitulate the various returns, copies, or extracts which Mamlutdars have to send in for the compilation of the Huzoor returns just enumerated.

Daily Sheets—*vide* page 111, used for Huzoor Nos. 1, 2, 3, 9, 12, 15, and 19.

Return of Collections and Balances, monthly—*vide* pages 42 and 295, for Huzoor No. 6.

Returns of Deposits and Advances, quarterly—*vide* pages 256 and 297, or Huzoor Form No. 8.

Talebund, copy—*vide* page 233, for Huzoor Nos. 4, 10, 11, 16, 18, and 22.

Statement of Remissions, copy—*vide* page 235, for Huzoor Nos. 10, 18, and 26.

Statement of outstanding Balances, copy—*vide* page 236, for Huzoor Nos. 10, 12, 15, 18, and 19.

Abstract of Tuccavee Advances, copy—*vide* page 153, for Huzoor Nos. 13 and 14.

Report on rice cultivation—*vide* pages 252 and 307, for Huzoor No. 16.

Statement of products—*vide* pages 252 and 308, for Huzoor No. 17.

Statement of Revenue Collecting establishments, copy—*vide* page 239, for Huzoor No. 20.

Statement of condition of Boundary marks, copy—*vide* page 241, for Huzoor No. 23.

Return of lands sold for building sites—*vide* page 316, for Huzoor No. 27.

As a general rule it may be laid down that the Mamlutdars should not be called on, as they sometimes are, to furnish returns the materials for which already exist in the Huzoor Office. The practice, while imposing on the Mamlutdars work which their establishments were not calculated to perform, tends to slovenliness and absence of efficient check at the Huzoor.

8. Any notice of the Revenue Accounts of a Collectorate would be incomplete without describing the very important position of the Dufterdar with regard to them. The distinction between the Dufterdar and the Chitnees has thus been stated by the Commissioner for the Revision of Civil Subordinate Establishments (Mr. Peile): "The latter (Chitnees) is the Collector's Native Secretary, and has to do with the current work. The Dufterdar undertakes subjects which require patient investigation and experience. The Chitnees has to do with the office and the daily post; the Dufterdar with the district and the system." The Dufterdar is the Collector's personal Assistant, the most trusted and experienced of native subordinates, whose primary duty it is to keep a watchful and extended supervision over the working of the Revenue System. When settlements of villages, intricate revenue claims, or long calculations of any kind come before the Collector, they pass through the hands of the Dufterdar; when the Collector does a Jummabundy, the Dufterdar superintends a minute scrutiny of the papers, reporting all irregularities of rule or practice; when the Collector reaches a Talooka Station the Dufterdar devotes several

days to a complete examination of the records and accounts. During the rains, and at other seasons, when practicable, he similarly overlooks the Huzoor Vernacular Account Department. He also supervises the preparation of the Jummabundy Returns and Report, after a thorough scrutiny of the accounts for the whole year on the closing of Form No. 4. In short, he assists the Collector in performing a mass of duties strictly appertaining to his officer, and of especial importance under a ryotwar system, but the burden of which it would be impossible for him alone to bear. Placed by his position and salary far above the highest Mamlutdars, he can fairly be expected to expose all abuses without reserve, and he is the most valuable coadjutor whom the Collector can possess. In Collectorates where there is no Dufterdar, the Collector himself and the Chitnees must endeavour to supply his place as best they may, with the aid mentioned above, para. 6. The practice of using the Dufterdar as a mere Chitnees, and making him countersign every paper which leaves the office, is quite irregular.

III.—Imperial Finance.

9. Independently of the accounts which have been specified in paras. 2 to 4, a completely distinct series is kept in the English Account Department for the purposes of the Accountant General. The forms of these, and full instructions regarding their preparation, and submission, as also the rules under which accounts of all kinds are to be classified and submitted, will be found in the "Accountant's Manual," and are not repeated here, both for that reason, and also because their scope is foreign to Revenue Accounts, properly so called. They are, moreover, subject to frequent modification without reference to the Revenue authorities.

10. It remains to notice the existence of certain special departments which may be said to bank with the Collector; that is to say, he honours drafts or cheques in their favour when duly sanctioned by the proper departmental authority, and in some cases makes payments in some detail, but he is not, *as Collector*, responsible for the administration of their funds, or liable to audit regarding them. Thus the Public Works and Military Departments draw lump sums from him, the disposal of which is audited by their own

Controlling Officers; the Customs pay in lump sums as well as draw them; while the Postal and Telegraph Departments pay in their receipts, but draw out only on abstracts, and keep their own accounts of both. The Local Funds are more directly under the Collector, owing to his having the double capacity of Collector and President of the Local Funds Committee, but that is incidental, so to speak, and, as Collector, he in reality only banks for them as for others, in accordance with such rules as may from time to time be laid down by superior authority.

HUZOOR FORM No. 1.

HUZOOR

Day Book of the Huzoor Treasury of

Dr.

Chullun No.	Particulars of Receipts.	Heads of Service.	Actual.			Transfer.		
			Rs.	a.	p.	Rs.	a.	p.
	1st MAY 1870.							
	Imperial.							
1	To Sale of Stamped Paper	IX. Stamps	50	0	0	.....		
2	„ Deposit on account of the sale of Toll Farms.	Revenue Deposits.	100	0	0	.....		
3	„ Adjusted the amount on account of advances to the debit of the Collector.	Advances Recoverable.	.....			60	3	4
4	„ Amount received from the Military Pay Master, Presidency Division Army.	Military Department.	30	5	4	.....		
5	„ Sale of Postage Stamps to the Postal Department.	XI. Post Office.....	75	0	0	.....		
	Provincial.							
6	„ Registration Fees under Act VIII. of 1871.	II. Registration ...	25	0	0	.....		
7	„ Fines received from the Superintendent of Police.	III. Police	70	0	0	.....		
8	„ School fees received from the Master of the Surat High School.	IV. Education	150	0	0	.....		
			500	5	4	60	3	4
	„ Receipts of Talooka Haveillee, as per Daily Sheet of the 1st.	.....	1,715	12	6	30	0	0
		Rupees.....	2,216	1	10	90	3	4

N.B.—Separate books are at present kept for Imperial and Provincial Services.

FORM No. 1.

*the*_____*Collectorate for the Month of*_____1870.

Cr.

Voucher No.	Particulars of Disbursements.	Heads of Service.	Actual.	Transfer.
			Rs. a. p.	Rs. a. p
	1st May 1870.			
	Imperial:			
1	By Charges adjusted for remittance of Treasure within the District.	4. Land Revenue.	.....	60 3 4
2	„ Salary of the Settlement Officer, S. D. for April 1870.	Ditto.	700 0 0	.....
3	„ Ditto of the Collector's Huzoor Establishment for ditto.	Ditto.	315 0 0	.....
4	„ Discount on sale of Stamps	11. Stamps.....	1 8 0	.....
5	„ Abstract of the Post Master, Poona, and his Establishment for last month.	13. Post Office.....	325 0 0	.....
6	„ Discount on the sale of Postage Stamps.	Ditto. ...	3 12 0	.....
	Provincial.			
7	„ Diet to insane persons in the Lunatic Asylum.	6 Medical Services.	208 7 6	.....
			1,553 11 6	60 3 4
	„ Disbursements of Talooka Haveillee, as per Daily Sheet of the 1st.	.....	2,810 0 0	30 0 0
		Rupee...	4,363 11 6	90 3 4

(Signed)

Head Accountant.

(Signed)

Officer in charge of the Treasury.

HUZOOR

Balance Book, or Statement of Daily Cash
Collectorate

Date.	Description—Receipts or Transfers.	Huzoor Treasury.	Talooka Treasuries.					Daily Total of Receipts.
			Haveillee.	Sholapoor.	Patul.	Kunala.	Patas.	
	RECEIPTS.							
1870.		Rs. a. p.	Rs. a. p.					Rs. a. p.
May 1st	Balance.....	10,000 0 0	5,070 3 4					15,070 3 4
„	Receipts	560 8 8	1,745 12 6					2,306 5 2
„	Transfers from H to T	.....	100 0 0					100 0 0
„	Transfers from T to H	2,400 0 0						2,400 0 0
	Rupees.....	12,960 8 8	6,915 15 10					19,876 8 6

N.B.—In this Statement H. means Huzoor, T. Talooka Treasuries.

FORM No. 2.

*Balance of the Huzoor and District Treasuries of the for the Month of*_____1870.

Date.	Payments.									
	Description—Payments or Transfers.	Huzoor Treasury.	Talooka Treasuries.					Daily Total of Payments.
			Haveillee.	Sholapoor.	Patul.	Kunala.	Patas.	
1870.		Rs. a. p.	Rs. a. p.					Rs. a. p.
May 1st	Payments	1,613 14 10	2,840 0 0					4,453 14 10
"	Transfers from H to T.....	100 0 0	.....					100 0 0
"	Transfers from T to H.....	.....	2,400 0 0					2,400 0 0
		1,713 14 10	5,240 0 0					6,953 14 10
"	Balance	11,246 9 10	1,675 15 10					12,922 9 8
	Rupees.....	12,960 8 8	6,915 15 10					19,876 8 6

(Signed)
Head Accountant.

(Signed)
Treasurer.

REMARKS ON FORMS Nos. 1 AND 2.

1. The Huzoor Treasury Day Book contains, as has been explained, the whole of the Receipts and Disbursements of the Collectorate. The transactions of the Huzoor itself are entered during the day as they occur, and the totals of each Talooka's receipts and disbursements are added in the afternoon in lump sums from the Daily Sheets which have arrived. The date of posting must be endorsed on the Daily Sheets.

2. Specie remittances between the Huzoor and the Talooka Treasuries are not passed through the Day Book, because they affect merely the distribution of the Cash Balance, and not the accounts of the Collectorate taken as a whole. Such remittances appear as transfers in the Daily Balance Book. While in transit they are considered to belong to the balance of the remitting Treasury, and are there shown as Cash in transit. They are brought to account by the receiving Treasury on the day they reach it, but they are not written off the balance of the remitting Treasury till the acknowledgment of receipt has arrived there. A difference will thus often appear between the balances in the Daily Sheets and in the Balance Book.

3. It has already been explained (page 111) that Collector's orders are of two kinds; *green*, issued in payment of claims against Government; and *red*, issued for cash received, in order to clear a Talooka Treasury. The disbursement of green orders will, of course, be entered in the Day Book as a Huzoor payment by a corresponding deduction from the total of the Talooka Daily Sheet, and will also be adjusted as a transfer at the Huzoor; but that of red ones will appear in the Balance Book only, the transfer being made on the day the order is issued. The Talooka Balance in that book will thus be less than that in the Daily Sheet until the order is discharged.

4. The manner in which revenue or charges belonging to one Talooka may be credited or debited in the accounts of another has already been explained (pages 117 and 131). In the case of specie remittances between one Talooka and another, a separate entry must be made on both sides of the Balance Book, on the principle explained in para. 2.

5. The Huzoor Day Book differs from the Talooka ones in one important particular, namely, that the Huzoor transactions are classified under headings which are furnished by the Accountant General and according to which the whole of the accounts, both Talooka and Huzoor, are afterwards transferred into the Detail Books, &c., kept for that Officer. This classification has, strictly speaking, no connection with *Revenue* accounts, but is adopted in the Huzoor Day Book to save subsequent trouble.

6. In consequence of the magnitude of the Huzoor transactions and business, the Treasury, where money is actually received and disbursed, is usually a place distinct from the Account Office where the Day Book is kept. Consequently persons having to pay in or receive money first go to the Account Office, where they receive, after investigation, either an order or Chulan, duly signed by the Head Accountant, directing the Treasurer to receive the amount in question, or an intimation that their Bill has been passed by the Treasury Officer and will be paid by the Treasurer. On the issue of the Chulan or passing of the Bill the item is entered in the Day Book.

7. The Treasurer does not keep a second Day Book, but only a brief list, in the subjoined Form A, of his cash receipts and disbursements, and a Register, in Form B, of the currency notes which pass through his hands. He should receive no money except on the authority of a Chulan, and disburse none except on that of a Bill passed by the Treasury Officer. On receiving money, he gives a receipt to the payer signed by the Treasury Officer and himself; on disbursing it he takes the actual payee's signature in his list (Form A.) Just before closing his Treasury, the Treasurer should meet the Head Accountant in the presence of the Treasury Officer, and compare his (Form A) with the Day Book of the latter. Immediately after their respective accounts have tallied, the Treasurer must be careful to return all Chulans, with his initials, and all Bills, with "PAID" stamped on them by him. Where the transactions are large, the Treasurer's List A may be in two parts, one for receipts and the other for charges.

8. There are various minor rules for the guidance of the Account and Treasury Departments and the information of the public, which are not specified here as they appear to come more within the province of the Accountant General, by whom they are from time to time modified.

9. The Huzoor Day Book and Balance Book are always kept in English, but the Treasury Books A and B are usually in the vernacular.

TREASURER'S FORM A.

No. of Chulan.	From whom received.	Amount.				No. of Voucher.	Amount.				Signature of Recipients.
		Cash.	Notes.		Total.		Cash.	Notes.		Total.	
			No.	Value.				No.	Value.		

TREASURER'S FORM B.

Date.	From whom received.	No. and date of Notes.	Date of Issue.	To whom Issued.	Signature.

DAILY SUMMARY OF FORM B.

Rupees.....	1,000	500	100	50	20	10	Total. No.	Total. Value.
Balance.....								
Received in Chulans.....								
Total.....								
Received in lieu of Cash ...								
Total.....								
Total Receipts.....								
Grand Total.....								
Issued in payment								
Total								
Issued in lieu of Cash								
Total.....								
Total Issues.....								
Balance.....								

A Quarterly Return goes to the Commissioner of Paper Currency and a Half-yearly one to the Accountant General.

HUZOOR FORM No. 3.

Talookawar Detail Book for Talooka____ Zilla____ Month of____ 1870.

PART I.—RECEIPTS.

Number.	Heads of Account.	26th.	27th.	28th.	29th.	30th.	1st & so on.	Total.	Corrections. Plus.	Corrections. Minus.	Net Total.
	BALANCE IN HAND.....										
	IMPERIAL.										
	1.—LAND REVENUE—										
	Items appearing in the Jummabundy Statement Huzoor No. 10 *A.*										
	ORDINARY REVENUE—										
	Collections.										
	Former years.										
	Current year.....										
	Irrigation.....										
	Surplus Collections.....										
	ALIENATED LANDS ADJUSTMENTS AND COMMUTATION—										
	Inamdaree (non-service) Lands adjusted.										
	Service Lands adjusted.										
	*District Hereditary Officers' Lands ...										
	Village Hereditary Revenue Officers' Lands										
	Village Inferior Revenue Servants' Lands										
	Service Commutation.....										
	SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX.....										
	REDEMPTION OF SUMMARY SETTLEMENT CESS.										
	MISCELLANEOUS RECEIPTS—										
	Sale Proceeds of Grass, Kooruns, and Grazings										
	Sale Proceeds of Fruit										
	Sale Proceeds of Dry-wood, Branches of Trees, and Thorns										
	Sale Proceeds of the Government right in Trees										
	Sale Proceeds of Occupancy—										
	Permanent Occupancy										
	Annual or temporary Occupancy.										
	Sale of Bhatta or Beyt lands.....										
	Sale of building sites										

N.B.—It is to be noted that all the detailed entries provided in this form will not necessarily appear in the Accountant General's Lists. There they should be entered either in lump or in detail according to his requirements as contained either in his Lists or in his circulars.

* Those District Hereditary Officers only who hold under a Service Settlement will appear here, non-Service District Hereditary Officers' lands appearing under "Inamdaree (non-service) lands adjusted."

COLUMN 2—*continued.*

Fees for quarrying, brickmaking, &c., in assessed Lands .....
Fees for Revenue Processes (notices)—
Former years .....
Current year.....
Ground Rent .....
Penalties for unauthorized occupation of land .....
Kutcha well and water rates .....
Inams under attachment.....
Over collections .....
* Other small items.....

Total of Items appearing in 10 *A.*

Items appearing in the Jummabundy Statement Huzoor No. 18 *I.*

Revenue Fines (Revenue cases)—
Government Servants.....
Boundary Marks .....
Fees for searching Government records, &c., under Act 8, 1871, Sec. 88.....
Fees for copies made by Government servants for private persons .....
Sale proceeds of Revenue deadstock.
Recovery of expenses on account of boundary marks in unoccupied land .....
Fees for adoption.....
Receipts from service lands owing to service having not been rendered..
Charges for surveying after completion of Revenue Survey .....
Lapsed Land Revenue Contingent allowance .....

Cash recoveries of overpayments in former years (Financial)—
Up to July 1870...
Since July 1870...
* Other small items.....
Total Miscellaneous receipts .....
Recoveries on account of Revenue remitted in former years.....

Total of items appearing in 18 *I*.....

Total of I.....

COLUMN 2—*continued.*

II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES—

TRIBUTES—

CONTRIBUTIONS—

FEES ON SUCCESSION TO NATIVE STATES—

Total of II.....

III.—FOREST—

PRODUCE OF FORESTS—

Sale of Timber brought to Depôts by Government Agency .....
Sale of Timber, Firewood, Bamboos, and Charcoal removed by the purchasers, including Seigniorage.

DUTY ON FOREIGN TIMBER .....

FOREST MISCELLANEOUS—

Timber Tax or Permit Fees .....
Grazing Dues .....
Sale of Fruits, Babool Pods, and other minor Forest Produce .....
Sale of Confiscated Timber .....
Sale of Drift and Waif Timber .....
Rent of Jungles .....
Fines and Forfeitures.....
Miscellaneous Receipts—
Revenue of lands set apart for Forest purposes .....
Fees on "Kath" Manufactories ..
Grass growing on sides of Railway line. .....
Sale proceeds of pass books .. ...
Cash recoveries of overpayments in former years—
Up to July 1870...
Since July 1870...
* Other small items .....

Total of III.....

* This entry and similar others throughout the form are intended for items under Rs. 50 each, those of larger amount being shown separately.

COLUMN 2—*continued.*

IV.—EXCISE ON SPIRITS AND DRUGS.

LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—

License Fees—

- Europe Liquor—
  - Former years .....
  - Current year .....
- Country Liquor—
  - Former years .....
  - Current year .....
- Distillery Fees.....
- Still-Head Duty.....
- Farm of Drugs—
  - Bhang Ganja .....
  - Mazum .....
  - Chundol .....

FINES, CONFISCATIONS, AND MISCELLANEOUS—

- Fines of Government Servants .....
- Fines under Act III., 1852, Section 16 .....
- Confiscations .....
- Date Trees—
  - Former years .....
  - Current year .....
- Cash recoveries of over-payments in former years—
  - Up to July 1870...
  - Since July 1870...
- Other small items .....

Total of IV.....

V.—ASSESSED TAXES—

INCOME TAX—

- Deductions from Official Salaries (Imperial Service) .....
- General Collections.....
- Excess Recoveries under Section 37 of Act 12, 1871 .....

COLUMN 2—*continued.*

MISCELLANEOUS—

- Recoveries on account of the Certificate Tax .....
- Cash recoveries of over-payments in former years—
  - Up to July 1870...
  - Since July 1870...
- Miscellaneous .....

Total of V.....

IX.—STAMPS—

SALE OF COURT FEE STAMPS—

- Bicolor Paper .....
- Adhesive Labels .....

SALE OF GENERAL STAMPS—

- Bicolor.....
- Adhesive labels—
  - One anna stamps on Bills on demand and cheques (Hoondies and Bills of exchange) .....
  - One anna India Revenue (Receipt) stamps .....
  - Other stamps .....

DUTY ON IMPRESSING DOCUMENTS—

- Duty on Unstamped Paper .....
- Duty on unsufficiently Stamped Paper .....
- Other Items.....

FINES AND PENALTIES.....

MISCELLANEOUS—

- Adjudication Fees .....
- Cash recoveries of over-payments in former years—
  - Up to July 1870...
  - Since July 1870...
- Other small items .....

Total of IX.....

XI.—POST OFFICE.

- Sale of Postage stamps .....
- Sale of Service stamps .....
- Other Postal receipts .....

Total of XI.....

COLUMN 2—*continued.*

XIII.—LAW AND JUSTICE—

SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY—

GENERAL FEES, FINES, AND FORFEITURES—

Fees of Subordinate Law Courts ...
Fines of ditto .....
Fees of Magisterial Courts.....
Fines of ditto .....

MISCELLANEOUS—

Deadstock.....
Recoveries on account of pauper suits .....
Cash recoveries of over-payments in former years—

Up to July 1870...
Since July 1870...

Other small items .....

Total of XIII.....

XV.—INTEREST—

INTEREST ON LOANS TO MUNICIPALITIES—

INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS—

On Advances to Cultivators .....
On Temporary Loans .....
On other Items .....

INTEREST ON ARREARS OF REVENUE—

Past year .....
Current year .....

MISCELLANEOUS—

On Law Charges .....
On the unpaid portion of the purchase money of waste lands .....
On the unpaid portion of the commutation of the claim of Government to Land Tax.....
On other accounts .....

Total of XV.....

COLUMN 2—*continued.*

XVI.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

Subscription to the Military Fund...
Subscription to the Medical Retiring Fund .....
Subscription from pensioners of the Late Warden's Official Fund.....
Pension contribution from Officers on Foreign service .....

Total of XVI.....

XVII—MISCELLANEOUS.

Items appearing in the Sayer Statement Huzoor No. 18 *I.*

Unclaimed deposits.....
Survey expenses and charges for advertising sale of Waste Lands...
Recoveries on account of Law charges.....
Treasure Trove .....
Sale of old stores and materials ...
Surplus Cash Balance.....
Bribes to Government Servants.....
Gain by Exchange .....
Premium on Bills .....
Cash recoveries of over-payments in former years—

Up to July 1870...
Since July 1870...

Other small items .....

Total of Items appearing in 18 *I.*

Other Items—

Premium on Money Orders .....
Lapsed Money Orders.....
Unclaimed Bills of Exchange of more than three years' standing.
Sale proceeds of Durbar Presents...

COLUMN 2—*continued.*

Receipts on account of experimental Cotton, Silk, Tea, and Cotton Gin Factory—

Silk Factory at Khandeish.....

Miscellaneous Fees, Fines, and Forfeitures—

Fees for Registry of Passports .....
Other Items .....

MISCELLANEOUS RECEIPTS—

Sale proceeds of Cotton Seeds .....
Cash recoveries of over-payments in former years .....

Other small items .....

Total of Other Items...

Total XVII. Miscellaneous...

DEBT ACCOUNTS—

MISCELLANEOUS LOANS—

Capital account of Loans to Native States or Private Persons .. ..
Capital Account of Loan to Municipality .....

Total.....

OVERLAND MONEY ORDERS PAYABLE—

Total.....

SERVICE FUNDS—

Total.....

MARINE FUNDS—

Total.....

Deposit Accounts.

GENERAL DEPOSITS—

Total.....

COLUMN 2—*continued.*

REVENUE—
Revenue .....

Total.....

JUDICIAL—
Civil .....
Criminal .....

Total.....

POST OFFICE DEPOSITS—

Total.....

Total Deposit Accounts .....

Local Bill Remittances.

SUPPLY BILLS (*vide List No.* 2)...
REMITTANCES TRANSFER RECEIPTS (*vide List No.* 2 *A.*) .....
MONEY ORDERS PAYABLE (*vide List No.* 2 *B.*) .....

Total.....

Local Cash Remittances.

CASH REMITTANCES BETWEEN TREASURIES (*vide List No.* 2 *B*).
CUSTOMS (Bombay) do. (*vide ditto*).
Sale of Opium .....
Opium License Fees .....
Fines and Forfeitures.....
Other Items .....
SALT do. do. (*vide ditto*).
Salt Revenue .....
Abkaree Nakas .....
MINT do. do. (*vide ditto*)
MARINE (*vide List No.* 2 *C.*) .....
MISCELLANEOUS (*vide List No.* 2 *B.*) .....

Total.....

Miscellaneous Debt Accounts.

ADVANCES RECOVERABLE—
Charges for Boundary Marks .....
Collector .....
Cost on Suits .....
Forest Department .....
Judge .....
Magistrate .....
Superintendent Revenue Survey ...

Total.....

COLUMN 2—*continued.*

ADVANCES TO CULTIVATORS—

Former years .....
Current year .....

PERMANENT ADVANCE FUND.....

CASH RECOVERIES OF OVERPAYMENTS IN CURRENT YEAR—

OVER-PAYMENTS UP TO JULY 1870—

Land Revenue.....
Forest .....
Excise (Abkaree) .....
Assessed Taxes .....
Stamps.....
Law and Justice .....
Others .....

OVER-PAYMENTS SINCE JULY 1870—

Land Revenue.....
Forest .....
Excise (Abkaree) .....
Assessed Taxes .....
Stamps.....
Law and Justice .....
Others .....

TOTAL.....

POST OFFICE ADVANCES RECOVERED—

TOTAL.....

REMITTANCE ACCOUNTS—

ACCOUNT CURRENT WITH LONDON—

IMPERIAL AND COLONIAL GOVERNMENTS—

Total Account Current with London.

GOVERNMENT OF INDIA—

CAPITAL ACCOUNT.....
CAPITAL ADVANCE ACCOUNT.....
REVENUE ACCOUNT .....
TRIGONOMETRICAL SURVEY .....
GEOLOGICAL SURVEY .....
TOPOGRAPHICAL SURVEY .....

COLUMN 2—*continued.*

SERVICE FUNDS .....
GENERAL FAMILY PENSION FUND.....
CASH REMITTANCES .....
MISCELLANEOUS .....
COLONIAL GOVERNMENTS .....
MONEY ORDERS PAYABLE (OTHER GOVERNMENTS).....
COMMISSION ON ditto .....
OTHER ACCOUNTS.....

Total Government of India.....

GOVERNMENT OF MADRAS—

MONEY ORDERS PAYABLE OTHER GOVERNMENTS AS PER SCHEDULE—
MADRAS MONEY ORDERS .....
COMMISSION ON ditto .....
OTHER ITEMS.....

Total Government of Madras...

PUBLIC WORKS DEPARTMENT

TELEGRAPH DEPARTMENT.

MILITARY DEPARTMENT, BENGAL.

MILITARY DEPARTMENT, MADRAS.

MILITARY DEPARTMENT, BOMBAY—(*Vide List No. 2 F.*).

SUPPLY BILLS PAYABLE, OTHER GOVERNMENTS—

REMITTANCES—TRANSFER RECEIPTS PAYABLE, OTHER GOVERNMENTS (*Vide List No. 3 A.*).

GRAND TOTAL, IMPERIAL.....

LOCAL FUNDS.

DISTRICT PUBLIC WORKS FUND.

Taxes, Rates, and Cesses—
Road Cess (two-thirds of 6¼ per cent.)

The two-thirds of the Cess—

Former years .....
Current year .....

COLUMN 2—*continued.*

Interest on Cess Arrears—
Former years .....
Current year .....
Cesses other than the one anna Cess...
Tolls—
Road Tolls—
Collections—
Former years .....
Current year... .....
Interest—
Former years ... .
Current year.....
Ferry Tolls .....
Collections of Tolls—
Former years .....
Current year .....
Interest—
Former year ....
Current year .....
Interest on Government Securities....
Rents—
Staging Bungalow Receipts .....
Fees and Fines—
Fishery Fees and Fines .....
Cattle Pound Fees and Fines .....
Sand and Quarry Fees and Fines...
Miscellaneous Fees and Fines .....
(Enter Details.)
Voluntary Contributions—
Contributions from Private Persons.
Contributions from Municipalities...
Sundry Receipts—
Contributions from Government ...
Miscellaneous .....
Total D. P. W. Fund.....

DISTRICT EDUCATIONAL FUND.

Taxes, Rates, and Cesses—
Education Cess (one-third of 6¼ per cent.)—
The one-third Cess Collection—
Former years .....
Current year .....

COLUMN 2—*continued.*

Interest on above—
Former years .....
Current year .....
Other Items.....
Total D. E. Fund.....

COTTON IMPROVEMENT FUND—

Sundry Receipts—
Fees levied for the working of Cotton Presses.....
Miscellaneous Fees, Fines, &c. .....
Advances—
Recovery of Advances .....
Total C. I. Fund.....

INFANTICIDE FUNDS—

Infanticide Fund .....
Interest—
Interest on Government Securities.
Fees and Fines—
Fines levied for the infraction of the Rules against Infanticide .....
Total I. Funds.....

STATION IMPROVEMENT FUNDS—

SCHOOL FUNDS—

SCHOLARSHIP FUNDS—

DISPENSARY FUNDS.

Dispensary Fund.....
Interest—
Interest on Funded Capital .....
Voluntary Contributions—
Contributions from Private Persons.
Sundry Receipts—
Miscellaneous .....
Total Dispensary Fund .....

COLUMN 2—*continued.*

INDUS CONSERVANCY AND REGISTRATION FUND.

KURRACHEE PORT FUND.

PENSION FUND—

Contributions from P. W. Funds.
Do. on account of Arrears Service .....
Do. from Educational Funds.
Do. on account of Arrears Service .....

Total Pension Fund.. ...

Total Local Funds .....

Total Imperial and Local Funds...

PROVINCIAL SERVICES.

I.—JAILS—

II.—REGISTRATION—

REGISTRATION FEES AND PENALTIES—
Fees .....
Penalties .....

Total II.—Registration Department..

III.—POLICE—

POLICE RECEIPTS.

On account of Police supplied to Municipalities including 10 per cent.
On account of Police supplied to Public Departments, Private Companies, and others, including 10 per cent. .....

COLUMN 2—*continued.*

On acconut of Village Police under Act VII. of 1867, including 10 per cent. .....
Fees, Fines, and Forfeitures .....
Miscellaneous .....

Total III.—Police.....

IV.—EDUCATION—

V.—MEDICAL—

VI.—PRINTING—

Sale Proceeds of Acts and Regulations.
Receipts on account of Central Press.
Miscellaneous—
Sale of Service Books.....
Other Items .....

Total VI.—Printing.....

VII.—CEMETERIES—

Total VII.—Cemeteries.....

VIII.—MISCELLANEOUS.

Fees for stamping weights and measures .....
Fees for inspecting and copying Declarations under Act XXV. of 1867.
Receipts from Travellers' Bungalows (Foreign States).....
Sale Proceeds of old Records .....
Arrear collections of Non-Agricultural Tax .....
Other receipts .....

Total VIII.—Miscellaneous.....

COLUMN 2—*continued.*

IX.—PUBLIC WORKS—

Rent of buildings and lands .....

ADVANCES RECOVERABLE.

CASH RECOVERIES OF OVER-PAYMENTS.

Total Advances Recoverable .....

SUSPENSE ACCOUNT.

IMPERIAL RECEIPTS (TRANSFERRED).

I.—LAND REVENUE.

Police Village Service Lands Adjusted.
District Post Runners Lands Adjusted.

V.—ASSESSED TAXES.

INCOME TAX.

Deductions from Official Salaries .....

MISCELLANEOUS

Recoveries on account of the Certificate Tax .....

Miscellaneous .....

COLUMN 2—*continued.*

XVI.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES—

Subscription to the Military Fund ...
Ditto to the Medical Retiring Fund .....
Pension contribution from Officers on Foreign service .....
Pension Contribution on account of additional Police entertained at the cost of individuals, corporate bodies, &c., viz. .....

SERVICE FUNDS—

TOTAL IMPERIAL RECEIPTS TRANSFERRED.

TOTAL PROVINCIAL SERVICES.....

Transfers—

1st Class Orders Discharged .....
2nd Class do. do. .....

Remittances—

Cash received from Huzoor .....
Cash received from Talukas ...
Cheques discharged .....

Other Items—

Total Transfers.....

Grand Total, Imperial, Provincial, and Local Fund Services, and Transfers.

Note.—The above transfers will occur only in the Huzoor part of this Form. In the Taluka parts the only transfers will be cash received from the Huzoor or other Talukas.

PART II. PAYMENTS.

Number	Heads of account.	26th.	27th.	28th.	29th.	30th.	1st & so on.	Total.	Corrections. Plus	Corrections. Minus.	Net Total.
	IMPERIAL.										
	2—INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS—										
	Interest on Land Revenue Collections refunded.										
	Former years										
	Current year										
	Interest on Compensation for Lands taken for Public purposes.										
	Interest on Law Charges.....										
	Interest on Miscellaneous Accounts.....										
	Total of (2)										
	3—REFUNDS AND DRAWBACKS—										
	REVENUE REFUNDS—										
	Land Revenue—										
	Items appearing in Huzoor No. 10 A.—										
	Former years										
	Current year										
	Items appearing in Huzoor No. 18 I.—										
	Former years										
	Current year										
	Forest—										
	Former years										
	Current year										
	Excise on Spirits and Drugs—										
	Former years										
	Current year										
	Date Trees—										
	Former years										
	Current year										
	Assessed Taxes—										
	Income Tax—										
	Former years										
	Current year										

COLUMN 2—*continued.*

Stamps—
Compromised Suits (Razeenamah).
Former years
Current year
Retrial—
Former years
Current year
Spoilt Stamp Paper—
Former years
Current year
Miscellaneous Stamp Refunds—
Former years
Current year
MISCELLANEOUS REFUNDS—
Law and Justice—
Former years
Current year

Interest—
Former years
Current year

Miscellaneous—
Unclaimed or Lapsed Deposits
Ditto Bills
Miscellaneous—
Former years
Current year

DRAWBACKS—

Total of (3).

4.—LAND REVENUE—

COLLECTORS AND ASSISTANT COLLECTORS AND ESTABLISHMENTS—

Moiety.
Collector and Magistrate
Extra 1st Assistant Collector and Magistrate
1st Assistant Collector and Magistrate
2nd Assistant Collector and Magistrate
Supernumerary Assistant Collectors and Magistrates
Hoozoor Deputy Collector and Magistrate
District Deputy Collector and Magistrate

Sudder Office Establishment—
Clerks and Karkoons.
Salary
Deputation allowance
Servants

COLUMN 2—*continued.*

Temporary Establishment—
Clerks and Karkoons
Servants

District Establishment—
Mamlutdars (Moiety)—
Salary
Deputation allowance
Karkoons—
Salary
Deputation allowance
Servants

Temporary Establishment—
Karkoons
Servants

Contingencies.

Deputation Allowance not caused by absence of Officers
Travelling Allowance to Officers (Moiety).
To Covenanted Officers
To Uncovenanted Officers
Tentage Allowance to Officers (Moiety)
To Covenanted officers
To Uncovenanted officers
Travelling Allowances of Establishments
Huzoor—
Permanent
Daily rates
Railway fare
Talooka—
Permanent
Daily rates
Railway fare
Compensation for dearness of Grain
Charges for remittances of Treasure within the District
Law Charges
Diet Money of Defaulters
Compensation for Lands taken for public purposes
Service Telegrams
Service Stamps
Sudder Office Fixed Contingencies
Mamlutdars' Fixed Contingencies
Office expenses and Miscellaneous
Revenue Deadstock
Conveyance of Records
Clothing to Peons
Jajums and Cushions

COLUMN 2—*continued.*

Postage on Postage bearing letters and parcels .....
Other Items .....

Charges for the service of Revenue Processes, viz.—

Process Servers .....
Contingencies .....

Total Collectors' Establishment.

REVENUE SURVEYS—

Controlling Staff—

Professional Survey Establishment—

Miscellaneous—

Total .....

TALOOKDAREE SURVEY—

Total Survey .....

LAND SETTLEMENT CHARGES—

TALOOKDAREE SETTLEMENT CHARGES.

ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS—

Cash Allowances, fixed .....
Deshmooks, Desais, &c. .....
Muzmoondars and Turf-Koolcurnees .....
Patels .....
Gam-Koolcurnees .....
Mhars, Dhers, &c. .....
Cash Allowances, fluctuating .....
Commutation .....

VILLAGE EXPENSES—

Cash Allowances, fixed .....
Patels stipendiary .....
Tulatees .....
Havildars .....
Rawanias, Wurtunias, &c. .....
Purubs and Hawaras .....
Chowra Khurch .....
Mulvero .....
Tulatees contingent .....
Cash Allowances, fluctuating .....
Commutation .....

COLUMN 2—*continued.*

REVENUE OF ALIENATED SERVICE LANDS ADJUSTED—

MISCELLANEOUS—

Purchase of Meeras land .....
Redemption of Alienated lands .....

Total of (4) .....

5.—FOREST—

SALARIES, ESTABLISHMENT, AND CONTINGENCIES—

ESTABLISHMENTS.

I. SALARIES—

1. Pay of Conservator .....
2. Pay of Executive Officers .....
3. Office Establishments—

a. Direction—

Clerks and Karkoons ...
Servants .....

b. Executive—

Clerks and Karkoons ...
Servants .....

4. Forest Conservancy Establishments .....
5. Timber Depôt and Work Establishments .....
6. Deputation and Special Allowances .....

II. TRAVELLING ALLOWANCES, INCLUDING BATTA, TRAVELLING EXPENSES AND TENTAGE—

1. Conservator .....
2. Executive Officers .....
3. Subordinate Establishments ....

III. CONTINGENCIES—

1. Stationery .....
2. Carriage of Tents and Office Records .....
3. Pay of Police Guards .....
4. Sundries .....
5. Purchase of Service Stamps ...

Total of Establishment .....

COLUMN 2—*continued.*

CONSERVANCY AND WORKING—

1. Timber Expenses for Felling, Cutting, Clearing, Sowing, and the Transport of Timber by land or water to Depôts; also charges for Storing, Securing, Watching, Piling, and arrangements for selling Timber .....

2. Purchase of Elephants, Cattle and Dead Stock, Tools, and Plant...

3. Feed and keep of Elephants and Cattle.

4. Rent of leased Forests and Seigniorage paid for timber felled in leased Forests, Shares of Villagers and others in the Revenue of Forests .....

5. Charges connected with the Collection of Revenue on Grass, Fruits, and Miscellaneous Forest Produce.....

6. Plantations .....

7. Forest work, viz:—Cutting of Creepers, protection of Forests or Trees against fire, and other work for the Conservancy and improvement of the Forests, charges for selecting, marking, and girdling of the Trees to be felled.....

8. Forest Survey, topographical, and Valuation Survey, to ascertain the contents of Forests and annual rate of Timber production .....

9. Experiments to test the value of Timber of different kinds .....

10. Communications, Buildings, and Minor Works, Fences, Boundary Pillars and Posts, and Boundary Division Paths .....

Total Conservancy and Working Charges .....

Total of (5).....

COLUMN 2—*continued.*

6. EXCISE ON SPIRITS AND DRUGS.

COLLECTOR'S, COMMISSIONER'S, AND CANTONMENT MAGISTRATE'S ESTABLISHMENTS—

SALARIES OF OFFICERS—
- Head Inspectors .....
- Inspectors.....

Office Establishment—
- Clerks and Karkoons .....
- Servants.....

Contingencies—
- Travelling Allowance.....
- Diet Money to Defaulters .....
- Rewards .....
- Purchase of Service Stamps .....
- Fixed Contingent allowance .....
- Miscellaneous .....

Total of (6).....

7. ASSESSED TAXES—

COLLECTION OF INCOME TAX—

Salaries.....

Establishment—
- Clerks and Karkoons .....
- Servants .....
- Contingencies and Miscellaneous ...
- Purchase of Service Stamps .....
- Percentage on the Collection of Income Tax .....

Miscellaneous—

Total of (7).....

11. STAMPS—

CHARGES FOR THE SALE OF STAMPS—

Clerks and Karkoons .....
Servants .....
Salary of Vendors .....
Commission (discount) to Vendors on sale of Stamps (General) .....
Do. do. (Court fee)...
Discount to Public on sale of Stamps (General) .....
Do. do. (Court fee).

COLUMN 2—*continued.*

Fees to Pleaders in Pauper suits ....
Purchase of Service Stamps ....
Contingencies and Miscellaneous ....

Total of (11) ....

13. POST OFFICE—

Discount on sale of Postage Stamps.
Service Stamps Refunds ....
Other Postal charges ....

Total of (13) ....

15.—ADMINISTRATION AND PUBLIC DEPARTMENTS.

COMMISSIONER—

MONEY ORDER OFFICE—

Contingency ....

Total of (15) ....

16.—MINOR DEPARTMENTS—

Total of (16) ....

17. LAW AND JUSTICE—

CIVIL AND SESSIONS COURTS—

GOVERNMENT PLEADER—

COURT OF SMALL CAUSES—

CRIMINAL COURTS—

Moiety { Collector and Magistrate ....
Extra First Assistant Collector and Magistrate ....
First Assistant Collector and Magistrate ....
Second Assistant Collector and Magistrate ....
Extra or Supernumerary Assistant Collectors and Magistrates ....
Hoozoor Deputy Collector and Magistrate ....
District Deputy Collector and Magistrate ....

City Magistrate ....
Cantonment Magistrate ....

COLUMN 2—*continued.*

Railway Magistrate ....
Honorary Magistrate ....
Magisterial Establishment—including portion of pay of Clerks, Mamlutdars, and others ....
Establishment of Cantonment Magistrate { Clerks and Karkoons. / Servants ....

Establishment of Railway Magistrate— { Clerks and Karkoons ... / Servants ....

Contingencies—

Travelling Allowance to Officers ...
Tentage of Officers ....
Deputation Allowance not caused by absence of Officers ....
Travelling Allowance to Establishment ....
Office Expenses ....
Service Telegrams ....
Service Stamps ....
Purchase and Repairs of Tents ....
Dieting Prisoners under trial ....
Diet Money to Witnesses ....
Miscellaneous ....
Fees to Public Prosecutors ....
Railway charges of prisoners and witnesses ....
Dead Stock ....
Other Items ....

Total ....

Total of (17) ....

19.—ECCLESIASTICAL.

ECCLESIASTICAL ESTABLISHMENTS.

CHURCH OF ENGLAND—

CHURCH OF SCOTLAND—

MISCELLANEOUS ECCLESIASTICAL CHARGES—

TOTAL OF (19) ....

COLUMN 2—*continued.*

20.—POLITICAL AGENCIES.

SALARIES AND ESTABLISHMENTS—

Salary of Establishment.....
Travelling Allowance of Establishment.....

DURBAR PRESENTS .....

Service Stamps .....
MISCELLANEOUS .....

Total of (**20**).....

21.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS—

TERRITORIAL AND POLITICAL PENSIONS—

Exceeding Rs. 5,000 per annum .....
Not exceeding Rs. 5,000 per annum.
Commutation .....

Total.....

INAMDARS AND SURRUNJAMDARS—

Exceeding Rs. 5,000 per annum
Girass .....
Mooglai.....
Kothlisanth .....
Chirda .....
Others .....
Not exceeding Rs. 5,000 per annum.
Girass .....
Mooglai .....
Kothlisanth .....
Chirda .....
Others .....
Revenue of Alienated Lands Adjusted.
Commutation .....

Total.....

NET PAYMENTS TO DISTRICT HEREDITARY OFFICERS—

Cash payments .....
Revenue of Alienated Land Adjusted.
Commutation .....

Total.....

COLUMN 2—*continued.*

PENSIONS IN LIEU OF RESUMED LANDS—

Exceeding Rs. 5,000 per annum ...
Not exceedinsg Rs. 5,000 per annum.

Total.....

CHARITABLE ALLOWANCES—

Wurshasuns.....
Commutation .....
Allowances to Temples and Mosques .....
Commutation .....
Revenue of Alienated Lands adjusted .....

Total.....

COMPENSATIONS—

In lieu of Hucks abolished .....
Commutation.....

Total.....

MISCELLANEOUS—

Redemption of claims, hereditary or otherwise.....
Redemption of Mooglai Jahageer Allowances .....
Annual cash payments to the original holders of lands .....

Total.....

Total of (**21**).....

22.—SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES—

SUPERANNUATION AND RETIRED ALLOWANCES—

Covenanted Civil Service Pensions..
Superannuation Pensions .....
Warden's Official Fund Pensions ...

COMPASSIONATE ALLOWANCES—

Compassionate Allowances.....
Warden's Official Fund .....
Special Rewards.....
Pensions to Families of persons killed during the Mutiny .....

COLUMN 2—*continued.*

Gratuities to discharged Public Servants .....
Miscellaneous allowances and rewards .....

Total of (22).....

23.—MISCELLANEOUS—

Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations .....
Rewards for Proficiency in Oriental Languages and Allowances to Language Examination Committee .....
Charges for Remittances of Treasure..
Specimens of Native Coins .....
Loss by difference of Exchange.....
Discount on Supply Bills .....
Charges on account of European Vagrants .....
Two-thirds Freight on Europe Stores.
Miscellaneous .....

Total of (23).....

GRAND TOTAL.....

DEBT and REMITTANCE HEADS.

DEBT ACCOUNTS—

MISCELLANEOUS LOANS—

Total...

SERVICE FUNDS—

Total...

DEPOSIT ACCOUNTS—

GENERAL—

Total.....

REVENUE—

Revenue .....

Total.....

COLUMN 2—*continued.*

JUDICIAL—

Civil.....
Criminal .....

Total.....

Post Office Deposits .....

Total.....

Total of Deposit Accounts .....

LOCAL BILLS REMITTANCES—

Supply Bills (*vide* List No. 4.) .....
Remittance Transfer Receipts (*vide* List No. 4.) .....
Old issue. { Public Service Transfer Receipts ..... / Privilege Transfer Receipts.
Money Orders payable (*vide* List No. 4C.) .....

Total of L. B. Remittances.....

LOCAL CASH REMITTANCES—

Cash Remittances between Treasuries (*vide* No. 4 A) .....
Customs Cash Remittances (*vide* No. 4 A) .....
Opium.....
Others .....
Salt (*vide* No. 4 A).....
Abkaree Nakas .....
Others .....
Mint (*vide* do.) .....
Marine (*vide* No. 4 B) .....
Miscellaneous (*vide* No. 4 A).....

Total L. C. Remittances.....

MISCELLANEOUS DEBT ACCOUNTS—

ADVANCES RECOVERABLE—

Charges for Boundary marks.....
Collector .....
Cost on Suits .....
Forest Department .....

COLUMN 2—*continued.*

Judge .....
Magistrates .....
Superintendent of Revenue Survey.

Total Advances.....

ADVANCES TO CULTIVATORS—

PERMANENT ADVANCES—

POST OFFICE ADVANCES—

Total M. D. Accounts ...

REMITTANCE ACCOUNTS—

ACCOUNT CURRENT WITH LONDON.

IMPERIAL AND COLONIAL GOVERNMENTS.

Total Account Current with London.

GOVERNMENT OF INDIA—

INTEREST ON FUNDED AND UNFUNDED DEBTS .....

CAPITAL ADVANCE ACCOUNT.....
REVENUE ADVANCE ACCOUNT .....
TRIGONOMETRICAL SURVEY .....
GEOLOGICAL SURVEY.....
TOPOGRAPHICAL SURVEY .....
CASH REMITTANCES .....
MISCELLANEOUS.....
COLONIAL GOVERNMENTS .....
MONEY ORDERS PAYABLE (OTHER GOVERNMENTS) .....
OTHER ACCOUNTS.....

Total Government of India.....

GOVERNMENT OF MADRAS—

Money orders payable other Governments as per schedule—
Madras money orders .....
Other items .....

Total Government of Madras.....

COLUMN 2—*continued.*

GOVERNMENT OF THE PUNJAUB—

PUBLIC WORKS DEPARTMENT (*vide* List No. 4 D.)

TELEGRAPH DEPARTMENT—

MILITARY DEPARTMENT, BENGAL—

MILITARY DEPARTMENT, MADRAS—

MILITARY DEPARTMENT, BOMBAY (*vide* List No. 4 E.)—

REMITTANCE TRANSFER RECEIPTS PAYABLE OTHER GOVERNMENTS (*vide* List No. 5 A.)

Total Debt and Remittance Accounts

Grand Total Imperial ....

LOCAL FUNDS.

DISTRICT PUBLIC WORKS FUND.

Refunds—

Refund of Ferry Tolls—
Former years .....
Current year .....
Refund of Road Tolls—
Former years .....
Current year .....
Refund of Road Cess—

Collections—

Former years .....
Current year .....

Interest—

Former years .....
Current year .....

Total Refunds.....

COLUMN 2—*continued.*

Collection of Taxes and Cesses—

Establishment—

Clerks .....
Servants .....
Remuneration to Village Officers for collecting Cesses .....

Contingencies—

Travelling Batta.....
Cost of Stationery .....
Miscellaneous Contingencies .....

Total Collection of Taxes.....

Police—

Pay of Policemen entertained in connection with the execution of Road works.....
Do. do. to guard the Traffic at Ferries .....

Clothing .....

Total Police.....

Education—

Grants towards Education.....

Total Education.....

Medical—

Hospitals and Dispensaries—

Sub-Assistant Surgeon .....
Establishment.....
Servants .....
Medicines.....
House Rent.....
Contingencies .....
Grants-in-aid .....

Vaccination—

Superintendents of Vaccination...
Vaccinators .....

COLUMN 2—*continued.*

Clerks .....
Servants .....
Fixed Batta.....
Contingencies .....

Total Medical.....

Minor Establishments—

General Management Establishment—
Clerks .....
Servants .....
Travelling Batta .....

Contingent Charges—

Cost of Stationery .....
Service Postage Stamps.....
Printing .....
Miscellaneous Contingencies .....

Total Management Establishments

Collection of Tolls, Rents, &c.—

Road Tolls—
Establishment .....
Contingencies .....

Ferry Tolls—
Establishment .....
Contingencies .....

Canal Tolls—
Establishment .....
Contingencies .....
Total Tolls, &c., Collection...

Collection of Cattle Trespass Fines—
Pay of Pound-keepers, Servants, and others .....
Contingencies .....
Refund of Sale proceeds of unclaimed Cattle .....
Feeding of Cattle.....
Total Cattle trespass fines' Collection.

Miscellaneous Establishments—
Staging Bungalow Establishment...
Do. do. Contingencies ...
Dhurumsala Establishment .....
Do. Contingencies .....
Total Miscellaneous Establishments.

COLUMN 2—*continued.*

Miscellaneous—

Grants for Gardens.....
Grants for Exhibitions and Fairs ...
Grants for Libraries .....
Rewards .....
Other Charges.....

Total Miscellaneous.....

Public Works—
By Civil Officers .....

Other Charges—

Total District Public Works Fund.

DISTRICT EDUCATIONAL FUND.

Refunds—

Refund of the Educational Cess—

Collections—

Former years .....
Current year.....

Interest—

Former years .....
Current year .....

Collection of Taxes and Cesses—

Remuneration for Collecting the Educational Cess .....

OTHER CHARGES—

Total D. E. Fund.....

SCHOOL FUNDS—

SCHOLARSHIP FUNDS—

COTTON IMPOVEMENT FUND—

Minor Establishments—
Inspectors .....
Clerks .....
Servants .....

Contingencies—
Cost of Stationery .....
Service Postage Stamps.....

COLUMN 2—*continued.*

Printing .....
Miscellaneous Contingencies .....

Advances—

Advances recoverable.....

Total C. I. Fund .....

INFANTICIDE FUNDS—

Infanticide Fund.....

Police—

Police Guards for the suppression of Infanticide .....

Minor Establishments—

Establishment .....
Contingencies .....

Miscellaneous—

Donations for Marriage Expenses of Infants preserved from Infanticide .....
Other Expenses .....

Total I. Funds.....

STATION IMPROVEMENT FUNDS—

DISPENSARY FUNDS.

Dispensary Fund .....

Medical—

Hospitals and Dispensaries—

Sub-Assistant Surgeon .....
Establishment .....
Servants .....
Medicines.....
House Rent.....
Contingencies .....

Total D. Funds .....

COLUMN 2—*continued.*

INDUS CONSERVANCY AND REGISTRATION FUND, MARINE—

KURRACHEE PORT FUND—

Total Local Funds.....

Total Imperial and Local Funds.....

PROVINCIAL SERVICES—

1.—REFUNDS—

MISCELLANEOUS REFUNDS—

Registration.....
Police .....
Non-Agricultural Tax.....
Other items .....

Total (1) Refunds.....

2.—JAILS—

Total.....

3.—REGISTRATION—

Mofussil—

Salaries—

Branch Registrar-General (Sind)...
Inspectors.....
Registrars of Marriages (Poona) ..
Special Sub-Registrars .....

Salary .....

Commission .....

Establishment—

Clerks .....
Servants .....

Contingent Charges—

Office Rent .....
Petty Construction and Repairs ...
Travelling Allowances of Officers and Establishment .....
Service Postage Stamps.....

COLUMN 2—*continued.*

Telegraph Stamps .....
Office Expenses and Contingencies..

Total (3) Registration .....

4.—POLICE—

POLICE HOSPITALS—

Salaries—

Assistant Surgeon .....
Apothecary .....

Establishment—

Hospital Assistants.....
Servants .....

Contingent Charges—

Service Postage Stamps.....
House Rent .....
Compensation for high price of Grain to Hospital Assistants .....
Miscellaneous .....

Total .....

SUPERINTENDENCE—

Establishment—

Clerks of the Police Commissioners.

Contingent Charges—

Office Expenses and Contingencies..
Travelling Expenses .....

Total .....

DISTRICT EXECUTIVE FORCE—

Police Force—

Salaries—

District Superintendents .....
Assistant do. .....
Inspectors.....
Chief Constables .....
Head Constables .....

COLUMN 2—*continued.*

Constables .....
European Constables .....
Old Shewbundie Police at Satará...
Mowasee and Bheels employed on Police duty .....
Mounted Police .....
Camel Levy .....
Clerks .....
Servants .....

Supplies and Services—

Clothing .....
Arms and Accoutrements (including Ordnance Stores supplied by Military Department).....
Oil for lighting Police Station-houses .....
Repairs of Stores.....
Petty Construction and Repairs ...
Miscellaneous.....

Contingent Charges—

Grain Compensation .....
Staff Allowance .....
Rent of Police Chowkies .....
Travelling Allowance of Officers and Establishments.....
Horse Allowance to Inspectors and Constables .....
Service Postage Stamps.....
Telegraph Stamps .....
Rewards .....
Office Expenses and Contingencies..

VILLAGE POLICE—

Cash Allowances—

To Heads of Village Police .....
To Inferior Village Police .....

Alienated Service Lands adjusted—

Heads of Village Police .....
Inferior Village Police Servants ...

Total District Executive Force...

POLICE EMPLOYED BY MUNICIPALITIES..
Police employed by Public Departments .....

COLUMN 2—*continued.*

Private Companies and others .....
Village Police under Act VII. of 1867 .....

Total (**4**) Police.....

5.—EDUCATION—

6.—MEDICAL SERVICES—

7.—PRINTING—

8.—CEMETERIES—

9.—OFFICE RENT, RATES, AND TAXES—

Land Revenue... .....
Excise .....
Law and Justice .....
Political Agencies .....
Others .....

Total (**9**) Office Rent, Rates and Taxes.....

10.—MINOR DEPARTMENTS—

ESTABLISHMENT OF ACCOUNT—

Provincial Services—

Clerks .....

Total .....

FIRE ENGINE ESTABLISHMENT (POONA AND SATTARA)

Servants .....

Total .....

AQUEDUCT ESTABLISHMENT (SATTARA)—

Servants .....

Total.....

Total (10) Minor Departments...

12.—MISCELLANEOUS.

Allowance to Civil Servants out of employ and to those attached to the College .....
Maintenance of Indigent Natives...
Maintenance of Insane persons.....
Donations to poor Asylum (Khandeish) .....

COLUMN 2—*continued.*

Donation to African Asylum (Nassick) .....
Rewards for destruction of Wild Animals .....
Ditto for Snakes .....
Ditto for Dogs .....
Cost of Books and Publications under Act XXV. of 1867 .....
Travellers' Bungalows (Foreign States) .....
Examination and Destruction of old Records .....
Miscellaneous Unforeseen Charges..
District Post Establishment .....
Ditto Contingencies .....
Ditto Service Land adjusted .. ...
Charges for Interring Paupers .....
Charges for Collection of Non-agricultural Tax .....
Other Items .....
Total (**12**) Miscellaneous.....

13.—PUBLIC WORKS—

PETTY CONSTRUCTION AND REPAIRS BY CIVIL OFFICERS—
Land Revenue.....
Excise (Abkari) .....
Law and Justice .....
Political Agencies .....
Others .....
Total (**13**) Public Works.....

COLUMN 2—*continued.*

14.—ALLOTMENTS TO LOCAL FUNDS—

ADVANCES RECOVERABLE .....

SUSPENSE ACCOUNT—

Total Provincial Services.....Rs.

TRANSFERS—
1st Class or green orders discharged .....
2nd Class or red orders paid .....
Remittances—
Cash sent to Huzoor or other Talukas.....
Cheques paid .....
Other items.....
Total Transfers.....

GRAND TOTAL OF IMPERIAL, PROVINCIAL, AND LOCAL FUND SERVICES, INCLUDING TRANSFERS.

BALANCE IN HAND—

Grand Total.....

Note.—In the Huzoor Treasury Section of this Form the only transfers will be Cash sent to Talukas.

REMARKS.

It has already been explained that, although the accounts which have been described throughout this book, and culminate in the Huzoor Day Book and Balance Book, are complete in themselves, their concentration is not of such a nature that the Collector can be content with it, for either Financial or Fiscal purposes.

2. Since a Collectorate is not a single disbursing and receiving Office, but an aggregate of the Huzoor and numerous Talookas under separate administration, both Financial and Fiscal, it follows that the only way of testing satisfactorily the sum total of any item for the whole Collectorate is by solution into its component parts, and inquiring whether the sum received or paid in each of those parts is the proper sum or not. Hence, primarily, the necessity for separate Talookawar accounts at the Huzoor, without which no Collector can have any confidence that the figures he himself gives to the Accountant General and Revenue Commissioner are correct; and the Accountant General and Revenue Commissioner, who have no means of checking a great portion of those figures, cannot possess any just ground for relying on

what they receive from the Collector. The method in which these Talookawar accounts afford the necessary test will presently be apparent.

3. Immediately on the arrival of the Daily Sheets they are scrutinised by the Head or Deputy Accountant or an experienced clerk, who should endorse on the items the heads to which they belong, and then hand the sheets over to the clerks whose duty it is to enter their totals in the Huzoor Day Book, and to tabulate them in the Detail Books of the Accountant General. When they have done with them they are to be transferred to the Head Carkoon of the Collector's vernacular Account Department, who is responsible that they are thoroughly scrutinised from a Revenue point of view, and duly posted by one of the Carkoons under him in the Talookawar Detail Book. This book is to be kept in the vernacular. There will be a separate section for each Talooka and one for the Huzoor. The Talooka sections are closed monthly on the same days as the Day Books in the Talookas (*vide* page 110), but the Huzoor section follows the calendar month. The Huzoor section is compiled direct from the Day-Book or English Detail Book.

4. One important difference exists between the posting of the Daily Sheets in the Huzoor Day Book and in the Talookawar Detail Book; namely, that in the former they are posted on the day of arrival, whereas in the latter they appear on their true Talooka dates. Hence the transactions in the latter are recorded as they really occur, but a daily balance cannot be struck at the time, while those in the former are in one sense fictitious, but a daily balance is obtained through the Balance Book, which though not accurate, is near enough for purposes of supply of treasure.

5. It is of course essential that the Talookawar Detail Book should be regularly written up and promptly compared with the Huzoor Detail Book of the Accountant General, so the Head Carkoon or one of his Carkoons is required to go daily to the Account Department for the purpose. All discrepancies should be at once reconciled, or suitable orders regarding irregularities drafted for the Talookas, in the presence of the Treasury Officer. In order to prevent laxity in this respect, however, the clerk writing the English Detail Book and the Head Carkoon are required to initial the Talookawar Detail Book daily, and in addition to this, a certificate in the accompanying form A must be sent to the Collector once a month on the same day that the midmonthly list of payments goes to the Accountant General, and another in form B on the day that the other fortnightly list of payments and the monthly list of receipts are forwarded to that Officer.

Form A.

This is to certify that the Disbursements in the English Detail Book No. VI. for the period from 1st to 15th have been compared with the disbursement side of the Talookawar Detail Book No. 3, and that the two correspond.

May 17*th*, 1871.

Signed,
Head Carkoon.

Signed,
Head Accountant.

Signed,
Huzoor Deputy Collector.

Form B.

This is to certify that both sides of the Talookawar Detail Book, as also the monthly column of the Annual Talookawar Abstract for the past month, have been compared with the English Detail Book No. VI. and the two lists of Disbursements for the month and with the List of Receipts this day forwarded to the Accountant General, and that they all correspond.

June 2nd, 1871.

Signed, Signed,
Head Carkoon. Head Accountant.
Signed,
Huzoor Deputy Collector.

It is obvious that the midmonthly and daily examination can only be by comparing the separate Talookas and individual daily entries under them in the Detail Book, but that at the end of the month the grand totals also, owing to the Talooka accounts closing earlier than the Huzoor, will be found to correspond with those in the English accounts.

6. It has been already mentioned (Remarks on Forms Nos. 1 and 2, para. 5) that the Huzoor Day Book contains headings of account which are furnished by the Accountant General, and the noting of those heads on the Daily Sheets has been referred to above (para. 3). The posting of the Daily Sheets in No. 3 is also classified, and must generally correspond with that in the Accountant General's Detail Books. There are, however, two broad exceptions to this. This Form must on the one hand contain certain details, chiefly discriminating past from present year's items, which the Accountant General does not need, but which are inserted in the annual Jummabundy Report, but on the other, there is no necessity for its showing the detailed information on certain heads of charge, such as Military, which are in no way under the Collector's executive control, and can be seen in full and checked sufficiently by him in the English Account Office.

7. The basis of classification in all Collectorates is the Imperial Budget and the "Lists" corresponding with it which are supplied by the Accountant General for the transmission of the monthly accounts, but considerable discrimination will be necessary in selecting the headings and subheadings which will be appropriate for insertion in this Form in any given Collectorate, so as on the one hand to include all detailed information which is necessary for the Jummabundy Report and for control of various degrees, but on the other not to embrace a mass of useless detail.

8. In making such a selection, the first principle to be remembered is that complete information for the Jummabundy Report must be afforded, and the Accountant General's sub-headings amplified where indispensable for this purpose. Thus, Revenue Collections must appear in full with the current distinguished from past years for the Jummabundy Returns A, C, F, I, and J, and all charges must be shown in detail which it is usual to deduct in framing Return I. All Charges which enter into Returns K and L must likewise be given in full.

9. Another principle is, that all Departments must appear in full which are more or less under the executive control of the Collector and of officers subordinate to him. Thus all sub-headings of not only Land Revenue and similar major heads, but of Forest, Criminal Courts, Registration Department,

and Police are required, in order that they may be thoroughly checked both at the Huzoor and when this Form is taken out to the Talookas for comparison, as will be presently described. In case, however, the transactions of any such Department appear at the Huzoor only (*e.g.*, if the Police in the Talookas are paid entirely by green orders) its sub-headings may be dispensed with here, because they can be found complete in the English Detail Book. On the other hand, no sub-headings are needed of Civil and Sessions Courts, Jails, Education, Medical Services, &c., but it appears sufficient to give the totals of minor heads, so that in the event of errors of classification occurring in either the Detail Books or this Form they will be detected at the daily comparison between the two. And where minor heads under the Collector are not numerous or complicated they also may be dispensed with, at the discretion of the Collector. In the general spirit of the above principle, sub-headings are also required of certain heads of disbursement, such as Allowances and Assignments under Treaties and Engagements, which are specially entrusted to the Collector, and require careful scrutiny and occasional modification according to decisions passed.

10. It should be added that there may be Departments, where sub-headings are required in order to give information periodically of the state of their accounts.

11. It is obviously impossible to give in this Manual any list of headings which would exactly suit all Collectorates. The list which is given here, however, has been carefully prepared in accordance with the above principles, and it is believed that it contains the maximum of detail required, and can be adapted to any Collectorate by simply striking out whatever major and minor heads or sub-headings are unnecessary for the transactions there. Consequently no Collectorate will require a Form No. 3 nearly as lengthy as the present illustration. In any special case where more sub-headings may be needed than are here given they can of course be inserted from the Accountant General's lists.

12. It remains to notice that this account is intended to be extensively used in testing those kept at the Talookas. Whenever either a Collector or an Officer in charge of a Talooka is about to visit the Talooka Station for the purpose of examining the accounts, he should obtain from the Huzoor the portion of this account relating to that Talooka, and should carefully compare it with the Talooka Day Book, No. 2, and other expansions. Errors which have been made in the Daily Sheets, whether of money or description of items, will thus be brought to light, and false Daily Sheets with a view to fraud rendered almost impossible. It has also been laid down in Government Resolution No. 1454 of November 6th, 1869, that at the end of the Revenue year the Assistant or Deputy in charge of the Talooka shall compare the collections shown in this Form, with the amount of the several items of revenue represented as to be collected in the Jummabundy Talebund and certify to their correctness, and the amount of balance outstanding. All inaccuracies discovered by Assistants or deputies should be promptly brought to the notice of the Collector, the explanation of the Mamlutdar being at the same time appended. The account obtained from the Huzoor should be carefully returned with as little delay as possible. Monthly comparison of this Form with the No. 2 Form of each Talooka has already been fully noticed at page 117.

HUZOOR FORM No. 4.

Annual Talookawar Abstract of the Surat Collectorate.

Number.	Heads.	Huzoor and Talookas.							Net Total
		Huzoor.	Chowrasee.	Mandwee.	Soopa and so on.	Total.	Corrections. Plus.	Corrections. Minus.	
	Note, The heads will be exactly the same as in Form No. 3.								

APPENDIX TO FORM No. 4.

General Summary of Debts, Demands, Collections and Balances of the Collectorate for the year 1870-71.

Items and Talookas.	Balances due by Government on account of Deposits.			Amounts due to Government on account of											Remarks.
				Jummabundy.					Tuccavee.	Advances.				Grand Total.	
	Revenue.	Judicial.	Total.	Land Revenue.	Abkaree.	Local Funds.	Interest.	Total.		For Boundary marks.	Government Officers. Permanent.	Government Officers. Miscellaneous.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Debt and demands outstanding at the end of 1869-70.															
Huzoor.....															
Oolpar.....															
Chowrasee..															
Total....															
Additional debt and demands for the current year.															
Huzoor.....															
Oolpar.....															
Chowrasee..															
Total....															
Total of previous and current years.															
Huzoor.....															
Oolpar.....															
Chowrasee..															
Total....															
Deduct Deposits returned, Jummabundy Collections, Tuccavee, and advances recovered.															
Huzoor.....															
Oolpar.....															
Chowrasee...															
Total....															
Balances, debt and demands outstanding at the end of the year.															
Huzoor.....															
Oolpar.....															
Chowrasee...															
Total.....															

REMARKS.

This is an annual compilation of Form No. 3, with a General Summary of Debt, Demands, Collections, and Balances for the whole year. The monthly totals of each Talooka Section of Form No. 3 are transferred into a monthly sheet in this form, the grand totals of each head are calculated, and a careful comparison with the Abstract Book No. VII. in the Account Department is made before the Lists are forwarded to the Accountant General and the certificate prescribed above (page 289) to the Collector.

2. At the close of the year the twelve monthly sheets are compiled into one in the same form for the whole year, which should be carefully tested.

3. The General Summary of Debt, Demands, Collections, and Balances is framed partly from the portions of the above annual sheet which are applicable, and partly from the last year's Summary, the Deposit Registers, and the Talooka Talebunds (Talooka Form No. 28) which are sent to the Huzoor for the preparation of the Jummabundy Report. The amount of outstanding balances written off is obtained from the Mamlutdars' Jummabundy Returns. It should further be tested by Talooka No. 30 and the Plus and Minus statements of the Accountant General. If further scrutiny be thought desirable, a copy of the Summary of Talooka Form No. 19 may be obtained from each Talooka, or a Carkoon called in with the original Talooka Nos. 2 and 19.

4. This account will be found useful in preparing Huzoor Forms Nos. 10, 18, 20, and 21, and in testing Nos. 13 and 14 as well as in comparisons made at the Talookas with Form No. 3 as already explained.

HUZOOR FORM No. 5.

Statement of Revenue Refunds up to Rs. 100 *made by the Collector of* _____ *under the authority of Government Resolution No.* 5246 *of* 1*st December* 1869, *during the month of September* 1870.

Number.	Name of Village and Person.	On what Account.	Year.	Amount.	Total.	In what Year, Month and Date credited in the Account and the Amount so credited.	Date of Order sanctioning the Refund.	Date of Refund.	Reasons for over collections.
1	Bapoo wullud Narayan Chowdree of Mouze Bhimkhera Boodrook Talooka Bhosawul.	Land Revenue Local Fund Schools.	1868 69	52 0 0 2 3 0 1 1 0	55 4 0	1st May 1869 out of Rs. 142-12-6 credited.	Collector's No. 288, dated 31st January 1870.	7th September 1870.	

N.B.—To be forwarded to the Revenue Commissioner in English, and compiled in the Collector's Office from the vernacular correspondence, which should be promptly sent in by the Mamlutdars on refunds being actually made.

(Signed)

Collector's Office, October 1870.

Collector.

HUZOOR FORM No. 6.

Quarterly Return of Collections and Balances of the current year on account of Land and Sayer Revenue, Tuccavee, etc., for the quarter ending April 25*th* 1871 *in the* _____ *Collectorate.*

Number.	Name of Talooka and Item.	Balance at the end of the last quarter.	Instalment due in present quarter.				Total amount for collection.	Collections.			Balance.	Over collections.	Remarks.
			February.	March.	April.	Total.		During the present quarter.	Over collection of last quarter.	Total.			
1	Oolpar												The balance of Abkaree Revenue due on April 25th has since been recovered on 2nd May 1870.
	Land Revenue...	50	50	...	...	50	100	50	...	50	50	...	
	Abkaree	...	200	200	200	600	600	550	...	550	50	...	
	Local funds								...				
	Interest.....												
	Total.....	50	250	200	200	650	700	600	...	600	100	...	

Collector's Office, May 1871.

(Signed)

Collector.

REMARKS ON HUZOOR FORM No. 6.

A Return in this form in the vernacular is sent by the Collector to the Revenue Commissioner in the months of November, February, and May. The Return for the last quarter of the revenue year, which is due in August, comprises the demands, collections, and balances of the whole twelve months, and is in the subjoined Form :—

Annual Statement of Collections and Balances of the Collectorate of _____ *for the year* 1870-71.

Number.	Name of Talooka and on what Account.	Government demand as per Jummabundy Settlement.	Collections from August 1870 to July 1871.	Balance at the end of July 1871.	Instalments due in future Years.	Amount of instalments due but not paid.	Reasons for Balances.

These Returns are to be compiled from Returns in the same form, to be obtained by the Collector through the Assistant or Deputy in charge from the Mamlutdars, punctually on the close of each month. The instalments of the current year will mostly be obtained from the Village Accountants—(*vide* supra, page 42, para. 2).

2. Similar Returns of Balances of former years should be forwarded when there are any outstanding. Should there be none, a note to that effect at the foot of the Returns of the current year is sufficient.

HUZOOR FORM No. 7.

Return of Distraints and Defaulters imprisoned for Revenue Demands for the Quarter ending_____ in the Collectorate of_____

Name of Talooka.	Number of Item.	Name of Village.	Distraint.				Confinement.			
			Number of Cases.	Amount of Demand.	Amount realized on account of demand by the sale of property.	Remarks.	Number of Cases.	Amount of Demand.	Actual period each defaulter remained in confinement.	Remarks.
Bardolee Pota Walore.	1	Cusba Walore.	1	48 13 8	55 0 0	Hooscin Unwur—on account of Land Revenue; out of Rs. 55, Rs. 50 (48-13-8 principal and Rs. 1-2-4 interest and notice fee) credited to Government and the balance Rs. 5 refunded to the party.				
Cheeklee ...	2	Cusba Cheeklee	...	.....	.....	.....	5	200	15	Jeewa Jugga—on account of Abkaree Revenue. The property belonging to him having been removed he was sent to the Civil Jail, where he remained for 15 days, and whence he was released on paying the amount.

(Signed) *Collector.*

Collector's Office, 10th August 1870.

REMARKS.

This Return should be compiled in the vernacular in the Collector's Office from the correspondence in each case and transmitted to the Revenue Commissioner as soon as possible after the close of each quarter of the Revenue year.

HUZOOR FORM No. 8.

Return of Deposits and Advances in the _____ Collectorate for the Quarter ending October 1870.

No.		On what account.	Balances at the end of October 1870.				Reasons for the balances.
Current.	Of the last Quarter.		A.D. 1868-69	A.D. 1869-70	A.D. 1870-71	Total.	
		DEPOSITS.					
		Revenue—					
1	1	Out of Mulvere for constructing Ootara	.....	100	200	300	This amount will be disposed of after the completion of the Ootara.
		For other purposes.					
		Total.....	.....	100	200	300	
		Judicial—					
2	6	Reward out of fine	.....	.....	20	20	To be paid to the proper party at the expiration of the period of appeal.
		For other purposes.					
		Total.....	.....	.....	20	20	
		Grand Total of Deposits.....	.....	100	220	320	
		Advances—					
1	4	Superintendent of Revenue Survey for Boundary Marks ...	.....	100	50	150	Will be adjusted on receipt of bills from the Superintendent of Survey.
		Total.....	.....	100	50	150	

(Signed)

Collector.

Collector's Office, 10th November, 1870.

REMARKS.

This Return is sent to the Revenue Commissioner in the vernacular, and is compiled partly from similar Returns obtained from the Mamlutdars and partly from the Huzoor Deposit Registers. The Talooka Returns are, moreover, tested by the Huzoor Registers which comprise the whole Collectorate. Where advances are so numerous that the Mamlutdar cannot make up his return conveniently from the Day Book, a general Advance Book may be kept by him in the form of Talooka No. 6.

HUZOOR FORM No. 9.

Return of Refunds of Collections on account of Alienated Lands under attachment during the half year ending 31*st January* 1871, *Collectorate of*___

Name of Alience.	Cause of Attachment.	Duration of Attachment.	Collections during attachment.		How credited in the Accounts.	Authority for removal of attachment with its number and date.	Amount refunded.	Date on which refunded.	Remarks.
			Area of Land.	Amount.					
1	2	3	4	5	6	7	8	9	10
Atmaram Govindram.	Died intestate	2 Years.	Acres 7.	42 0 0	Credited under Land Revenue.	Collector's order No. dated	42 0 0	3rd October 1870	A Summary Settlement Sunnud has been issued.

(Signed)

Collector.

Collector's Office, 10*th February* 1871.

REMARKS.

This Return is submitted to the Revenue Commissioner in English (Revenue Circulars, page 64), and is compiled at the Collector's Huzoor from the correspondence in each case, which should pass through the Huzoor Deputy Collector for his information, and from the actual disbursements occurring in Huzoor Form No. 3 and the Daily Sheets.

HUZOOR FORM No. 10 (A).

Contrasted Statement exhibiting the Gross and Net Land Revenue of the Collectorate for the Land Revenue years A.D. 1870-71 *and A.D.* 1869-70, *together with the Amount of Realizations, Remissions, and Sums written off, and of the Balances outstanding on account of current and former years up to the* 1st *August of each year.*

Number.	Names of Talookas.	Number of Villages.			A.D. 187-71.							
									Deductions being Revenue not collected by Government.			
		Government.	Alienated.	Total.	Gross Land Revenue.	Remissions on account of current Land Revenue year up to 31st July 1871.	Public Works Revenue from Irrigation.	Remainder.	Villages and Lands, the Revenue of which is alienated.	Official Rent-free Lands of Village and District Officers.	Shares of Revenue (Umuls) collected by the Sharers direct.	Total Deductions.
		1	2	3	4	5	6	7	8	9	10	11

	Villages.			Hamlets.		
	Inhabited.	Uninhabited.	Total.	Inhabited.	Uninhabited.	Total.
Government ...						
Alienated.....						

A.D. 1870-71.

Revenue to be realized by Government.			Realizations and Remissions up to 31st July.				Balances outstanding on the 1st August.		
On account of current year.	Outstanding Balances on account of former years on the 31st July 1870.	Total.	Collections on account of current year.	Collections on account of former years.	Irrecoverable Balances written off on account of former years.	Total.	On account of current year.	On account of former years	Total.
12	13	14	15	16	17	18	19	20	21

HUZOOR FORM No. 10 (A).—*continued.*

A.D. 1869-70.

Gross Land Revenue.	Remissions on account of current Land Revenue year up to 31st July 1870.	Public Works Revenue from Irrigation.	Remainder.	Deductions being Revenue not collected by Government.				Revenue to be realized by Government.		
				Villages and Lands, the Revenue of which is alienated.	Official Rent-free Lands of Village and District Officers.	Shares of Revenue (Umals) collected by the Sharers direct.	Total Deductions.	On account of current year	Outstanding Balances on account of former years on the 31st July 1869.	Total.
22	23	24	25	26	27	28	29	30	31	32

A.D. 1869-70.

Realizations and Remissions up to 31st July.				Balance outstanding on the 1st August.		
Collections on account of current year.	Collections on account of former years.	Irrecoverable Balances written off on account of former years.	Total.	On account of current year.	On account of former years.	Total.
33	34	35	36	37	38	39

REMARKS.

The various columns of this Form are to be filled in from the undermentioned sources :—

Columns.	Source.
1 to 4 and 8 to 12.	Talooka Talebund (Talooka Form No. 28). Where there happen to be Umuls separately shown in the Accounts, their particulars may be shown separately in the Talebunds by the Mamlutdars.
5 and 17, and the numbers and dates of orders for writing off balances which are appended to the vernacular copy of this Return.	Talooka Statement of Remissions (Talooka Form No. 29).
6	Where there happens to be any Public Works revenue from Irrigation it will be found in the Talooka Talebund.
13	Column 21 of this return for the previous year.
15 and 16	Annual Talookawar Abstract (Huzoor No. 4).
19 and 20	Talooka Statement of Outstanding Balances (Talooka No. 30).
7, 14, 18, and 21	These are more totals, &c.
22 to 39	Columns 4 to 21 of this Return for the previous year.

HUZOOR FORM No. 11 (B).

Statement of causes of Increase and Decrease under paras. _____ *of the* _____ *Collector's Jummabundy Report for A.D.* 1870-71 _____, *No.* _____, *dated* _____ 1871.

Number.	Causes.	Amount.	Total.	Grand Total.

REMARKS.

This Form is to be filled in from the Talooka Talebund (Talooka Form No. 28).

HUZOOR FORM No. 12 (C).

Analytical Statement of Balances outstanding on the 1st August 1871 on account of the Land Revenue in the _____ Collectorate as shown in Column 21 of Statement A. for Land Revenue year 1870-71.

No.	Amount.	Remarks by the Collector.	Current. Year's Balances.	Former Years' Balances.	Total.
		Recoverable.			
		Talooka A			
		Ditto B			
		Ditto C			
		&c.			
		(Now give details.)			
		Irrecoverable.			
		Talooka A			
		Ditto B			
		Ditto C			
		&c.			
		(Now give details.)			
		Doubtful and Disputed.			
		Talooka A			
		Ditto B			
		Ditto C			
		&c.			
		(Now give details.)			
		Abstract.			
		Recoverable			
		Irrecoverable			
		Doubtful and Disputed			
		Total.....			

REMARKS.

This Return is to be filled in from the Talooka Statement of Outstanding Balances (Talooka Form No. 30) and the Huzoor Correspondence. Items which have been recovered after the close of the year, but previous to the date of the report, can be ascertained from the Huzoor Form No. 3 and the Daily Sheets, and shown at the bottom of the "Recoverable" balances. Where there may be balances outstanding for a more remote period than the year previous to that of report, a separate supplemental statement of them is to be submitted in the sub-joined Form under Government Resolution No. 3963 of September 16th 1869:—

Statement showing the Outstanding Balances of Revenue in the _____ Collectorate on account of A.D. 1868-69 and previous years on the 31st July 1871.

Number.	Name of Collectorate.	Balance.			Of which recovered.			Written off.			Balance outstanding on 1st August 1871.			Remarks.
		On account of 1868-69.	On account of former years.	Total.	A. D. 1868-69.	Former years.	Total.	A. D. 1868-69.	Former years.	Total.	A. D. 1868-69.	Former years.	Total.	

HUZOOR FORM No. 13 (D).

Contrasted Statement showing the Amount of Tuccavee Advances made in the Collectorate of_____ for the years A.D. 1870-71 and 1869-70, as also the amount of Collections and Sums written off, and of the Balances still outstanding on account of the current and past years' Advances, on the 1st August of each year.

Number.	Talookas in which the advances were made.	Number of Villages in which the Advances were made.	A. D. 1870-71.							
			Tuccavee.			Collections made and Balances written off up to 31st July.				
			Advances made in the current year.	Balances of former years' Tuccavee as they stood on the 31st July.	Total.	Collections on account of the current years' Advances.	Collections on account of former years' Advances.	Amount written off as irrecoverable on account of former years' Advances.	Total.	
		1	2	3	4	5	6	7	8	

A.D. 1870-71.			A.D. 1869-70.		
Balances outstanding on 1st August.			Tuccavee.		
On account of current year's Advances.	On account of former years' Advances.	Total.	Advances made in the current year.	Balances of former years' Tuccavee as they stood on 31st July.	Total.
9	10	11	12	13	14

HUZOOR FORM No. 13 (D)—*continued.*

A.D. 1869-70.

Collections made and Balances written off up to 31st July.				Balances outstanding on 1st August.		
Collections on account of the current year's Advances.	Collections on account of former years' Advances.	Amount written off as irrecoverable on account of former years' Advances.	Total.	On account of current year's Advances.	On account former years' Advances.	Total.
15	16	17	18	19	20	21

ABSTRACT.

	A. D. 1870-71.	A. D. 1869-70.
Advances of Tuccavee made		
Total collections on account of current and past years up to 31st July		
Amount written off as irrecoverable		
Balance outstanding on 1st August		

REMARKS.

This is filled in from the Abstract of the Talooka Advances Book (Talooka Form No. 15) and the Return of the preceding year.

HUZOOR FORM No. 14 (E).

Statement showing the objects of the Tuccavee Advances made in the current year A.D. 1870-71, and still outstanding for past years; also whether actually due or recoverable by instalments, the portion either recovered or written off, and the Balances on 1st August of each year.

Talookas.	Objects of the Advances.	Advances of Tuccavee made in A.D. 1870-71 and the Balances remaining of former years, as per column 4, Statement D.			
		Instalments which fall due in future years.	Instalments which are due in the current year.	Instalments which fell due in past years.	Total.
		1	2	3	4

Collections made and Balances written off from 1st August to 31st July on account of the amount entered in column 4.

Collections.			Balances written off.			
On account of Instalments due in current and future years in payment of advances made in present or former years.	On account of Instalments which fell due in former years.	Total Collections.	On account of Instalments which fall due in future years.	On account of Instalments which fall due in current year.	On account of Instalments which fell due in past years.	Total Balances written off.
5	6	7	8	9	10	11

Balances outstanding on the 1st August.				
Balances which fall due in future years.	Balances due in the current year.	Balances which fell due in former years.	Total Balances outstanding on 1st August.	Remarks.
12	13	14	15	16

REMARKS.

This is to be filled in from the Abstract of Talooka Form No. 15.

HUZOOR FORM No. 15 (F).

Analytical Statement of Balances outstanding on the 1st August 1871, on account of Advances of Tuccavee in the Collectorate of _____ as shown in column 11 of Statement D.

No.	Amount.	Remarks by the Collector.			
			Current year's Balances.	Former years' Balances.	Total.
		Note.—In framing this statement the entries should be given in the manner prescribed in Statement C.			

REMARKS.

This is to be filled in from Talooka Form No. 30 and the Huzoor Records. Collections after the close of the year can be obtained from Huzoor No. 3 and the Daily Sheets.

HUZOOR FORM No. 16 (G).

Statement exhibiting the extent of each description of Culturable Land bearing Assessment in the Government Villages of the several Talookas of the _____ Collectorate, and contrasting the extent of each description of Cultivation during the Official years 1870-71 *and* 1869-70.

Number.	Land Measure.	Names of Talookas.	No. of Government Villages.	Total extent of Culturable Land bearing Assessment Khalsa.					
				Irrigated Garden Lands.	Dry Crop Lands.	Rice Lands.			Total of Garden, Dry Crop, and Rice Lands.
						Irrigated from Tanks, Water-courses, &c.	Unirrigated or wholly dependent upon the fall of Rain.	Total.	
			1	2	3	4	5	6	7

HUZOOR FORM No. 16 (G)—*continued.*

Cultivated during 1870-71.					
		Rice Lands.			
Irrigated Garden Lands.	Dry Crop Lands.	Irrigated from Tanks, Water-courses, &c.	Unirrigated or wholly dependent upon the fall of Rain.	Total.	Total of Garden, Dry crop, and Rice Lands.
8	9	10	11	12	13

Cultivated during 1869-70.					
		Rice Lands.			
Irrigated Garden Lands.	Dry Crop Lands.	Irrigated from Tanks, Water-courses, &c.	Unirrigated or wholly dependent upon the fall of Rain.	Total.	Total of Garden, Dry Crop, and Rice Lands.
14	15	16	17	18	19

REMARKS.

The whole of this Form can be filled in from the Talooka Talebund (Talooka Form No. 28), excepting columns 4, 5, 10, and 11, regarding which the Mamlutdars should submit separate reports with the Jummabundy papers required from them, which will be alluded to presently, and columns 16 and 17, which can be taken from the statement of the preceding year.

HUZOOR FORM No. 17 (H).

Statement showing the extent to which each of the Products of the Collectorate of _____ was cultivated in the year 1870-71.

	Talookas.						
	Pimpree.	Huvellee.	Amulneir.	Vingorla.	Shindgi.	Soopa.	Total Acres.
Joowaree.....							
Bajree.....							
Rice.....							
Wheat.....							
Cotton.....							
Indigo.....							
Sugarcane.....							
Tobacco.....							
Barley.....							
Teel.....							
Pulses.....							
Poppy.....							
(Enter others, if any)							
Fallow or Grass land out of cultivation ...							
Total.....							
Deducted land twice cropped							
Remainder.....							

REMARKS.

This Statement is filled in from Returns sent in by the Mamlutdars, which are framed by them from the proper columns of Talooka Form No. 34. Land twice cropped is deducted, that the total area may tally with that shown in Talooka Form No. 28 and Huzoor Form No. 16.

HUZOOR FORM No. 18 (I).

Contrasted Statement showing the amount of Sayer Revenue, being that from other sources than Land Revenue of the _____ Collectorate for A.D. 1870-71, together with the Realizations, Remissions, and Sums written off, and the Balances still outstanding on account of current and former years up to 1st August of each year.

Number.	Items.	A.D. 1870-71.						
		Gross Revenue.	Remissions on account of current year up to 31st July.	Remainder.	Deductions, being Revenue not collected by Government.	Revenue to be realized by Government.		
						On account of current year.	Amount due on account of former years on the 31st July.	Total.
		1	2	3	4	5	6	7
	Abkaree							
	Intoxicating Drugs							
	Stamps							
	Miscellaneous Items of Sayer Revenue							
	Items appearing under I. Land Revenue in Financial accounts.							
	Do. do. XVII. Miscellaneous do.							
	Judicial Receipts							
	Profit and Loss							
	Items appearing under I. Land Revenue in Financial Accounts							
	Do. do. Miscellaneous do.							
	Interest							
	Forests							
	Income Tax*							
	Total.....							
	Land Revenue, as per Statement A							
	Total.....							

A.D. 1870-71.					
Realizations and Remissions up to 31st July.				Balances outstanding on 1st August.		
Collections on account of current year.	Collections on account of former years.	Irrecoverable Balances written off on account of former years.	Total.	On account of current year.	On account of former years.	Total.
8	9	10	11	12	13	14

* Other taxes to follow if levied.

HUZOOR FORM No. 18 (I)—*continued.*

A.D. 1869-70.

Gross Revenue.	Remissions on account of current year up to 31st July.	Remainder.	Deductions, being Revenue not collected by Government.	Revenue to be realized by Government.		
				On account of current year.	Amount due on account of former years on the 31st July.	Total.
15	16	17	18	19	20	21

A.D. 1869-70.

Realizations and Remissions up to 31st July.				Balances outstanding on the 1st August.		
Collections on account of current year.	Collections on account of former years.	Irrecoverable Balances written off on account of former years.	Total.	On account of current year.	On account of former years.	Total.
22	23	24	25	26	27	28

REMARKS.

Columns 1 to 14 of this Return are chiefly prepared at the Huzoor from Form No. 4, from which the whole of the sub-headings which are considered to come under the designation of "Sayer" are extracted and ranged under the main heads (or items) here given. Where there are debits against any amount received, such as Stamp vendors' discount, fines repaid, &c., only the net receipt is entered, so that the Return may show as far as possible the true Sayer receipts. The demands, remissions, and balances of Abkaree can be obtained from Talooka Forms Nos. 28, 29, and 30—from No. 28 for columns 1, 4, and 5, from No. 29 for columns 2 and 10, and from No. 30 for columns 12 and 13; columns 15 to 28 are copied from the Return for the preceding year.

HUZOOR FORM No. 19 (J).

Analytical Statement of Balances outstanding on the 1*st August* 1871 *on account of the Sayer Revenue of* _____ *as shown in Column* 14 *of Statement I.*

No.	Amount.	Remarks by the Collector.	Current year's Balances.	Former years' Balances.	Total.
		Note.—In framing this Statement the entries should be given in the manner prescribed in Statement C.			

REMARKS.

The remarks made regarding Huzoor Form No. 15 are applicable to this Return also.

HUZOOR FORM No. 20 (K).

Contrasted Statement of Sanctioned and Actual Charges of Collection in the _____ Collectorate for the years 1869-70 *and* 1870-71.

Names.	Sanctioned.				Actual.			
	1870-71.		1869-70.		1870-71.		1869-70.	
	Amount.	Percentage of the Revenue shown in columns 8 and 9 of Statement I.	Amount.	Percentage of the Revenue shown in columns 22 and 23 of Statement I.	Amount.	Percentage of the Revenue shown in columns 8 and 9 of Statement I.	Amount.	Percentage of the Revenue shown in columns 22 and 23 of Statement I.
1. Allowances to gazetted Officers.....								
2. Huzoor Kutcherry Charges								
3. District ditto ditto.								
District Travelling Allowance of European Officers and Batta of Native Officers								
5. District Hereditary Officers								
6. Village Officers, Hereditary and Stipendiary...								
7. Village Expenses								
Total...								

REMARKS.

The Talooka sanctioned figures of the current year for insertion in this Return are obtained from the copy of Talooka Form No. 32, and the remainder from the Huzoor Abstracts, &c. All the actual charges come from Huzoor Form No. 4. The figures of last year are, of course, taken from the last year's Return. The percentage cost is calculated from Huzoor Form No. 18, as shown in the headings of the columns.

HUZOOR FORM No. 21 (L).

Memorandum showing the causes of Increase and Decrease in the Actual Charges of the_____ Collectorate in the year 1870-71, *alluded to in para. of the Collector's Jummabundy Report, No. of*

No.	Causes.	Amount.	Total.	Grand Total.
	DECREASE.			
1	On account of Covenanted Officers:—			
	The Collector 653 0 0			
	The 1st Assistant Collector ... 1,528 0 0			
	Tent Allowance 912 0 0			
	——— 3,093 0 0			
	Deduct—			
	INCREASE.			
	The Extra Assistant Collector... 204 0 0			
	The Civil Allowance 368 0 0			
	——— 572 0 0			
	and so on			
	Net Decrease.....	2,521 0 0		

REMARKS.

This Form is to be filled up in detail by comparison of the debits of the current year in Huzoor Form No. 4 with those of the preceding.

HUZOOR FORM No. 22 (M).

Memorandum showing the causes of Increase and Decrease in the cost of Collection included in columns 9 and 27 of Statement A, alluded to in para. of the Collector's Jummabundy Report No. dated

No.	Causes.	Amount.	Total.
	DECREASE.		
1	Resumption of Service Land, *vide* No. 1 of Form B	418 0	
2	Grant of Cash Allowance in lieu of Rent-free service Land.....	1,500 0 0	1,918 0 0
	INCREASE.		
3	Rent-free Land resumed, *vide* No. of Statement B	500 0 0	500 0 0
	and so on		
	Net Decrease.....	... ...	1,418 0 0

REMARKS.

This is to be prepared from the Talooka Talebunds (Talooka Form No. 28).

HUZOOR FORM No. 23 (N).

General Inspection Return of the State of Boundary Marks in the _____ Collectorate for the year ending 30th April 1871.

Number.	Name of Talooka.	Total Number of Fields.	Distribution of Fields entered in Column 3 of which the Boundary Marks were							Remarks.
			In good repair at date of first inspection.	All repaired at date of second inspection.	All repaired subsequent to date of the second inspection.				Remained to be repaired when the Mamlutdars sent the Returns.	
					Without notices being served.	After notices had been served.	By hired labour at the expense of			
							The Cultivator or Inamdar.	Government.		
1	2	3	4	5	6	7	8	9	10	11

REMARKS.

This Statement is compiled from the Talooka Form No. 33, and is consequently only up to April 30th, but repairs which have been made from that date up to the close of the Revenue year should be noted in the column of remarks. It is to be sent in English to the Revenue Commissioner.

HUZOOR FORM No. 24 (O).

Statement of examination of Accounts by Collector and Assistants in the _____ Collectorate for the year 1870-71.

Collectorate.	Names and Grades of Officers.	Charges of each.			Of which were visited during the season 1870-71.			Accounts examined.			Records examined.			Ryots' Receipt Books examined.		Remarks.
		Mamlutdars' Stations.	Mahalkurees' Stations.	No. of Villages.	Mamlutdars' Stations.	Mahalkurees' Stations.	No. of Villages.	No. of Mamlutdars.	No. of Mahalkurees.	No. of Villages.	No. of Mamlutdars.	No. of Mahalkurees.	No. of Villages.	In how many Villages.	No. of Receipt Books.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Mr. _____ Collector. Mr. ___ 1st Assistant do. Mr. ___ 2nd ditto. Mr. ___ Dist. Deputy do. (and so on).															

REMARKS.

This is to be compiled from Returns in a similar Form procured from the Collector's Office, the Assistants, and the Deputy Collectors.

HUZOOR FORM No. 25 (P).

Statement of Charges incurred on account of repairs to and construction of Tanks, Wells, &c., under the sanction of Government by the Collector of _____ and his Assistants, under the discretion vested in them in Government Letter No. dated , in the year A. D. 1870-71 *furnished under the instructions of Government No.* 9456, *dated* 29*th September* 1851, *para.* 3.

By whom authorized.	Talookas.	Villages.	Description of work.	Date of sanction.	Amount sanctioned.	Amount expended.	Amount of contribution by Villagers.	Remarks.

ABSTRACT.

			Rs.	a.	p.
Amount under the authority of the Collector					
Ditto	ditto	1st Assistant Collector			
Ditto	ditto	2nd Ditto			
Ditto	ditto	District Deputy Collector			
		Total Rupees.....			

REMARKS.

The disposal of the "Discretionary Allowances" has been materially limited by Government Resolution, Public Works Department, No. $\frac{22\,A}{188}$ of January 23rd 1867.* One-fourth of the allowance alone is available for repairs, and the Bills must be passed by the Superintending Engineers. Grants-in-aid to purely local works are forbidden. "The use of the works, in an Imperial point of view, must be distinctly stated in the order. For instance, a Chowree may be built for the Patel, or Tulatee, to transact business in; a road to a Government Kutcherry may be repaired; roadside trees may be planted along Imperial lines of road, and Imperial funds may be used for otherwise improving Imperial roads; a well may be sunk close to a Police Station to provide water for the Police, and even if the inhabitants contribute to it, * * * the work may still be charged to this grant." This Return is to be filled in from the correspondence regarding the several works, and tested by the Daily Sheets and Huzoor English Public Works accounts if necessary.

* At present (1873) no such allowances are granted at all.

HUZOOR FORM No. 26 (Q).

Statement of Remissions, with reasons, for the Collectorate of—A. D. 1870-71.

Number.	Name of Talooka.	On account of the introduction of the Survey Rates this year for the first time.	On account of lands taken up for roads.	In consequence of Ryots paying Sulamee having absconded; the holding was sold and the balance remitted.	In consequence of salt water having overflowed land occupied by Ryots: there was no crop.	On account of injury by Locusts.	Amount of assessment ordered to be remitted on Ryot's holdings every year till the survey.	On account of Fire.	Total.	Remarks.
	On account of Land Revenue ..... (Enter names of Talookas).....									
	Total.....									
	On account of Sayer Revenue ..... (Enter names of Talookas).....									
	Total									
	Grand Total.....									

REMARKS.

This Return is prepared from Talooka Form No. 29 and sent to the Revenue Commissioner in the vernacular only, but the substance of it appears in English in Section VII. and XXVII. of the Collector's Jummabundy Report.

HUZOOR FORM No. 27.

Statement of Lands sold for Building Sites in_____Collectorate for 1870-71.

Number.	Name of Talooka.	Name of Village.	Name of the Purchaser.	Quantity.	Assessment.			Estimated Value.			Amount at which sold.			Remarks.
				Sq. yds.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

REMARKS.

This Return is submitted annually to the Revenue Commissioner in the vernacular only (Revenue Circular, page 164), and is compiled from Returns in a similar form obtained from the Mamlutdars.

ERRATA.

Page	4.	Line 13, for "to do in yearly person" read "yearly to do in person."
,,	7.	Lines 9 and 10 of last paragraph, for "attested by whom" read "attested by him."
,,	67.	Below the item of Rupees 5 for sayer for date trees, draw a line to show that the figure following is a total.
,,	74.	Line 1 of paragraph 4, for "both the births and deaths' side" read "both the births and death sides."
,,	83.	Last line, for "alinated lands" read "alienated lands."
,,	84.	First line of last entry in column 4, for "Received 25th August 1870" read "Received 26th August 1870."
,,	95.	Line 5 of paragraph 15, for "at the Mahal town" read "at the Mahal, town."
,,	99.	For "Huzoor Form No. I" read "Talooka Form No. I."
,,	101.	Line 1, against the entry "expenses this day", insert cyphers in the last two columns.
,,	102.	In item No. 12 in column 3, for "Separate Book of Sales and Issues of Stamped Paper" read "Separate Book of Sales of Stamped Paper."
,,	102.	In the same item in column 4, for "sold direct from the Talooka" read "sold from the Talooka."
,,	102.	In item No. 13 in column 3, for "Separate Book of Sales and Issues of Postage Stamps" read "Separate Book of Sales of Postage Stamps."
,,	102.	In item No. 15 in column 4 under the Educational portion for former years, for "50-0" read "5-0-0."
,,	105.	Separate the entries for 3rd August 1870 and those for 25th August 1870 by a line between them across the page.
,,	106.	In column 1 in the last entry, for "1870 January 10th" read "1871 January 10th."
,,	107.	In item No. 50 in column 4, for "village servents" read "village servants."
,,	107.	In the entry for 10th January 1871, strike out the cyphers against "Balance" in columns 4, 5 and 6.
,,	108	In the entries for 25th March 1871, read the opening balance as above item No. 220 and not as in the same line with it.

Page 109. In the item for 25th March 1871 in column 2, insert 91.

„ 113. First item in column 18, for "46" read "46-0-0."

„ 113. Second item in column 18, for "18" read "18-4-0."

„ 114. In the Summary at the foot of column 27, read the items of Rs. 20 and Rs. 5 as subordinate to Rs. "25 Sayer."

„ 116. Last line, for "sa contributories" read "as contributories."

„ 122. Second entry in the last column, strike out "100."

„ 132. In the heading of column 6, for "accoun" read "account."

„ 134. In column 1 of Abstract A in the first three entries, insert 1.

„ 138. Against the last entry in column 1, insert 5.

„ 139. In columns 5, 11, and 13 above entry No. 4, strike out the figures 100, 40, and 50, as also the cyphers in the other columns.

„ 156. Below the black line in the middle of the account, for "5tt September" read "5th September."

„ 160. In the entries for 10th August 1870 on the Dr. side opposite "100-0-0 7th Class", insert "100" as the No. of papers.

„ 165. In column 22, transfer from the 9th entry of Rs. "80-00" the extra cypher to the 8th entry of Rs. "25."

„ 168. In the heading of columns 3, 4, 14 and 15, for "envelope" read "envelopes."

„ 168. Under column 19, for "OrdiLnary abels" read "Ordinary Labels."

„ 168 The column of ordinary labels under column 19 should be subdivided to show labels as well as sheets.

„ 172. Opposite the third head of Revenue, insert, in column 1, 261.

„ 174. In the Summary, strike out the cyphers opposite "curfent year" in column 2.

„ 176. In line 7 of paragraph 2, insert a comma after "Farmers of Abkaree."

„ 184. In column 1, for "-Desa" read "Desai."

„ 188. In column 6 in the 7th line from bottom, for "Total fo" read "Total for."

„ 194. The heading of column 7 on the Cr. side, for "No. of paper" read "No. of papers."

„ 196. In line 4 of paragraph 8, for "whicp" read "which."

„ 196. Fourth line of paragraph 10, for "Day Boo" read "Day Book."

„ 198. Last line of the entries for 2nd August 1870, for "orty-six" read "forty-six."

„ 199. The total of the entries for 1st August 1870, for "846" read "868."

„ 200. Last line, add at the end "Handwriting Bheemashunker Baj bhai's."

Page 201. Last line, add at the end " Handwriting Bheemashunker Bajibhai's."

" 202. The entries and figures in columns 4 to 7 above the figures of the sale to " Ardeshir Dorabji, Surat" should be moved up so as to appear as the total of the papers sold on 10th August.

" 202. The entries in columns 8 to 12 below the line which closes the transactions of 10th August 1870 should be moved down so as to be in one line with the entries of the sale to " Ardeshir Dorabji, Surat."

" 206. Read column 13 as subordinate to " Increase" instead of to " Political Inams."

" 214. In line 13 of paragraph 1 after " Jummabundy", add " under Miscellaneous Land Revenue."

" 220. } In the headings of columns 58 and 66, for " assessment " read
" 221. } " amount."

" 227. Read the entries " Talooka Wuttondars whose services have been retained" and " Village servants" in column 1 as co-ordinate with " Wutton Inams."

" 228. In column 3 opposite " Other Revenues", for " 259-2" read " 141-0."

" 228. In column 5 opposite " Other Revenues", for " 331-2" read " 213-0."

" 228. In the total at the foot in column 3, for " 2,527-7" read " 2,409-5."

" 228. In the total at the foot in column 5, for " 25,39-11" read " 2,421-9."

" 231. In column 1, read " farms of poisonous substances" as co-ordinate with " one-anna cess."

" 239. In the last line, for " power" read " powers."

" 252. Line 2 of paragraph 1, for " Nos. 13, 14, 14, and 16" read " Nos. 13, 14, 15, and 16."

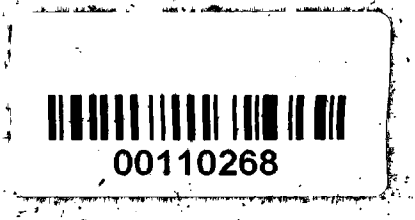
" 256. Strike out the sentence " Of the former a ledger in Talooka No. 23 is kept." in lines 6 and 7 from bottom.

" 261. Line 7, for " officer" read " office."

" 267. Insert at the foot " (Signed)
Officer in charge of the Treasury."

" 292. Read the " Total" and " Corrections" columns in Huzoor Form No. 4 as co-ordinate with " Huzoor and Talookas."

" 303. Line 3 of the heading of the form, for " ourrent" read " current."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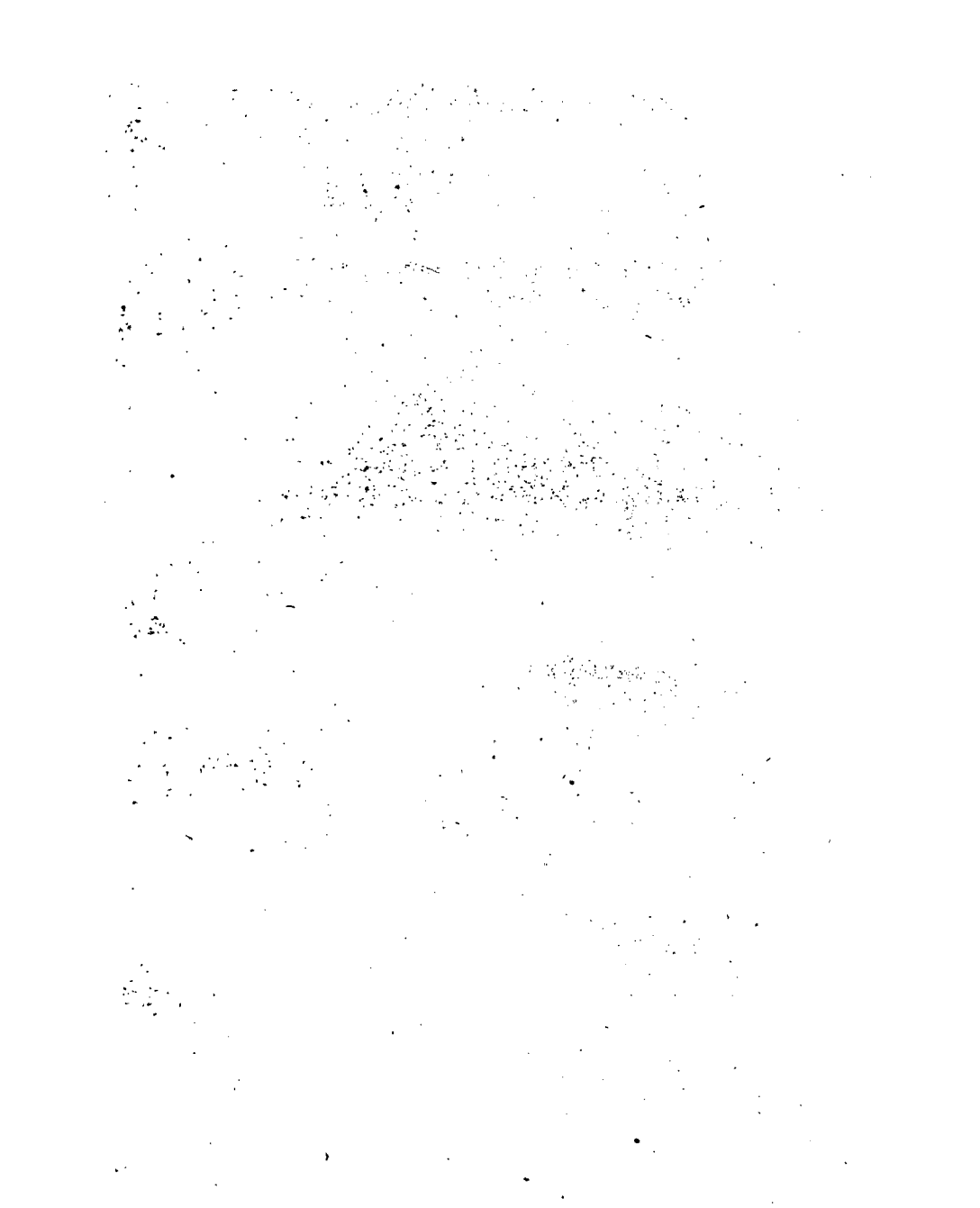

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